



Poland**NOW** 2026

Poland as the
destination for your
investment



The Polish investment market continues to attract a broad and diversified investor base, offering opportunities across all major asset classes. Relative to both the European and regional context, Poland benefits from strong macroeconomic fundamentals, including one of the highest GDP growth forecasts in the EU, underpinned by a robust occupier market and attractive yield levels.

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Investment market in Poland 2025



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The world is entering a new era of business transformation. Geopolitical uncertainty, supply chain reconfiguration, AI-driven disruption, growing regulatory complexity, and the accelerating need for resilience are fundamentally reshaping global investment strategies. Today's organizations are no longer searching only for operational efficiency or cost optimization. They are looking for stability, intelligence, adaptability, innovation, and trusted long-term business partners.

Poland has become one of the strongest answers to these expectations.

Over the last two decades, Poland has evolved from an emerging business destination into one of Europe's most mature and strategically important business services and technology ecosystems. Today, Poland is not only one of the fastest-growing economies in Europe, but also a recognized hub for advanced business services, digital transformation, AI-enabled operations, R&D, cybersecurity, analytics, and knowledge-intensive capabilities.

What makes Poland unique is its ability to combine operational excellence with human potential. According to the ABSL Business Services Sector in Poland 2025 Report, Poland's business services sector employs nearly 500,000 professionals and continues to evolve from transactional operations into highly sophisticated capability centres delivering strategic value for global organizations. The sector is increasingly driven by three interconnected forces: Talent, Technology (my methodology 2T) and Transformation.

Poland's greatest strength remains unchanged: its **people** – highly skilled, adaptable, multilingual, entrepreneurial, and ready to grow together with global business.

Learning agility, openness to change, multicultural experience, and strong analytical capabilities position Poland among the most competitive locations for modern business and innovation in Europe.

At the same time, Poland's strategic location, EU and NATO membership, resilient economy, and growing role in nearshoring and ally-shoring strategies make the country a stable and trusted destination in an increasingly unpredictable world.

For years, as CFO, business advisor, and entrepreneur, I have proudly highlighted 7 strong and balanced business reasons to invest in Poland: Good economic performance, Business-oriented approach, Attractive cost of doing business, Customer-oriented attitude with multicultural experience, Highly skilled professionals, Strategic location in continental Europe, with a globally comfortable time-zone and balanced climate, Entrepreneurial culture and business mindset. And today, I would add one more important dimension: ... the courage and ambition to continuously reinvent ourselves NOW!

I invite you to discover Poland through this guide, not only as an attractive investment destination, but as a strategic partner for the future of business.

See you in Poland!
Violetta Malek

Seven

*balanced business reasons
to invest in Poland*

1.

Good economic performance

2.

Business oriented approach

3.

Attractive cost of doing business

4.

*Strategic location in the continental Europe,
globally comfortable time-zone and balanced climate*

5.

*Customer oriented attitude
(with multicultural experience)*

6.

Entrepreneurial culture and business mindset

7.

Highly skilled professionals

... and hunger for success NOW!

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Poland Economic Outlook 2026: Sustained Attractiveness amid Geopolitical Tensions



Paweł Młyński

Co-Founder & Co-Managing Partner
at Gekko advisoryNOW

In previous editions of the “PolandNOW” report, we referred to Poland’s economy as resilient and adaptable – qualities shaped by years of operating under external pressure. This description is still true in 2026, but it no longer tells the whole story. What sets Poland apart today is something more than resilience alone – it is how deeply integrated the country has become within European supply chains and industrial networks.

Recent geopolitical and energy shocks have changed the rules for investors across the region. Energy markets are volatile again, defence budgets are being rewritten and regional investor confidence is being tested. That Poland continues to attract serious capital in this context is not a given, it reflects something more durable than favourable positioning.

MACROECONOMIC PERFORMANCE IN A VOLATILE ENVIRONMENT

Poland closed 2025 on a stronger note than many had anticipated. GDP growth accelerated to 3.6% in 2025 (the strongest expansion since 2022), following already solid growth of 3.0% in 2024. The recovery was driven by resilient domestic consumption, improving investment activity and a gradual rebound in industry and construction after a weaker prior year.

Over the longer horizon, Poland’s convergence story has moved from aspiration to arithmetic. According to Eurostat estimates, **Poland’s GDP per capita adjusted for purchasing power reached approximately 81% of the EU average in 2025, compared with just over 50% two decades earlier.** This progress reflects not only sustained economic growth, but also decades of institutional reform, EU integration, rising productivity, and a workforce steadily moving up the value chain. Poland is not yet a Western European economy, but the gap is narrowing in ways that matter to international investors.

Most forecasts for 2026 point to GDP growth in the 3.3–3.6% range, which would again place Poland among the faster-growing EU economies, assuming external conditions don’t deteriorate sharply. At the same time, sustaining this momentum will depend heavily on external conditions, particularly the pace of recovery in Western Europe, geopolitical stability and energy market developments, given Poland’s strong integration with European supply chains and export markets.

INFLATION, MONETARY POLICY AND CURRENCY STABILITY

After two years of double-digit inflation, businesses operating in Poland finally had something they had been missing: a stable price environment to plan around. Average inflation in 2025 fell to 3.6% over the full year; by December 2025, the annual CPI reading

had dropped to 2.4% (Central Statistical Office). That said, **the risk of re-acceleration is real.** Energy price volatility linked to the Middle East conflict is already visible in 2026 CPI data, while services inflation remains relatively high in the early months of the year. The National Bank of Poland must navigate a tricky dilemma: signal too soon a shift on rates and it risks reopening the inflation tap; keep rates higher for longer, and it risks limiting the private investment necessary to sustain medium-term growth. So far, the NBP's handling of the cycle has been credible and market confidence in its framework broadly intact.

The Polish zloty has held up well through a period that has tested harder currencies. Its stability reflects a flexible exchange rate regime, a broadly sound monetary framework and the kind of yield premium that continues to attract fixed-income investors. For multinationals managing currency exposure across CEE portfolios, the zloty's behaviour in recent years has been reassuring rather than problematic.

LABOUR MARKET: TIGHT, ADAPTIVE, BUT DEMOGRAPHICALLY CONSTRAINED

Poland continues to record one of the lowest unemployment rates in the EU. Eurostat data showed unemployment at 3.1% at the end of 2025, well below the EU average of nearly 6%. Wages have continued to increase in a way that helps sustain household spending without creating a self-sustaining wage-price spiral.

Many companies now treat labour shortages as a long-term reality rather than a temporary market imbalance. **Demographic pressures and an ageing workforce continue to tighten labour supply,** while the contribution of Ukrainian workers remains partly dependent on the future course of the war. As discussed later in this report, workforce readiness and AI adaptation are becoming increasingly important strategic issues for investors and employers alike. Recent [research by sourcINGNOW](#) on age diversity in organisations suggests that Polish firms are becoming more aware of the strategic value of multi-generational teams and experienced talent, although implementation still often lags behind declarations.

Poland is no longer viewed primarily as a source of cost-competitive labour. Investors building shared service centres or technology operations in Warsaw, Kraków, Poznań, Łódź or Wrocław are choosing the country for the depth and quality of its talent pool: specialist expertise,

language capability and a workforce that has been tested by complex, international operating environments.

PUBLIC FINANCES AND STRATEGIC INVESTMENT

Poland's fiscal position remains one of the more important structural challenges in an otherwise encouraging economic picture. According to official data published by Central Statistical Office, the general government deficit reached 7.3% of GDP in 2025, reflecting expanded social spending, public sector wage increases, and rapidly rising defence expenditure. Defence expenditure has moved above 4% of GDP and is trending toward 5%, ranking Poland among NATO's highest-spending states by the size of its economy with the continuation of military modernisation and defence planning in response to changes in the regional security environment.

The IMF has flagged concerns and the EU's Excessive Deficit Procedure is in motion. Poland's position is that a deficit of this scale is partly the price of sitting on NATO's eastern flank in 2025. That argument has merit, but strategic logic and fiscal sustainability are not mutually exclusive demands and the trajectory over the next few years will need to demonstrate both.

What partly offsets the fiscal picture is the scale of EU funds available – over €130 billion earmarked for energy transition, infrastructure, digitalisation and industrial modernisation. The money is there. Execution, as is always the case with massive public investment programmes, is the question: are the funds directed to create strategic coherence that strengthens long-term competitiveness or diverted into projects which look good on paper and provide less in practice?

The Polish zloty has held up well through a period that has tested harder currencies.

TRADE, INVESTMENT AND POLAND'S STRATEGIC POSITION IN EUROPE

Poland's export sector has expanded significantly over the past decade, with exports exceeding EUR 360 billion in 2025. The dependence on German demand is real, and energy-driven trade balance volatility is not going away. For many exporters, the slowdown in German industry remains the single biggest external risk. But geography does not change and Poland's position at the centre of European logistics networks, combined with a manufacturing base that supply chain planners increasingly treat as indispensable, is a structural advantage that compounds over time.

These benefits are also underpinning continued foreign investment despite increased global uncertainty. **Poland is no longer chosen primarily for low costs.** The decision criteria have shifted: operational quality, skilled talent, infrastructure maturity and institutional stability now lead the conversation. This shift is reflected in the continued development of the Warsaw Stock Exchange and Poland's growing role as a regional hub for advanced manufacturing, technology, logistics and business services.

This shift is reflected in the continued development of the Warsaw Stock Exchange.

SOVEREIGN STABILITY AND INSTITUTIONAL STRENGTH

Poland's sovereign rating of A- (Stable Outlook) has remained resilient despite a period of heightened geopolitical and fiscal pressures. **Rating agencies continue to point to the country's diversified economy, EU membership, credible monetary framework and relatively strong external position as key factors supporting Poland's credit profile,** even as higher defence spending and wider fiscal deficits have become growing areas of attention. One area that rating agencies are watching more carefully is domestic political dynamics. The polarised relationship between the government and the president has at times created institutional friction, slowing parts of the legislative agenda. It has not yet translated into policy instability at a macro level but it is a variable worth monitoring.

At the city and regional level, Poland's major economic centres, including Warsaw, Kraków, Wrocław, Gdańsk, Łódź and Poznań, continue to strengthen their investment ecosystems through infrastructure development, innovation support and strong academic and business communities. This regional dimension of Poland's attractiveness is discussed further in the report, including in the contribution by Mayor Jacek Jaśkowiak, which looks at Poznań's growing role as a hub for industry, technology and quality of life.

Poland in 2026 is a more complex story than the resilience narrative that has framed earlier editions of the "PolandNOW" report – and a more interesting one. The external environment poses a very real challenge, namely an ongoing dispute on its eastern frontier, fluctuations in the energy market, demographics without an obvious solution and a fiscal trend that will need careful management going forward. These are not just potential problems, but realities. The macroeconomic fundamentals are solid, the labour market has shifted from a cost story to a quality story and EU membership has compounded from a one-time gain into something structural: regulatory alignment, access to capital and institutional credibility that no competing market in the region can easily replicate.

For investors, Poland remains one of the few markets in Europe that still combines scale, resilience and long-term growth potential. |

Solid economic performance and stability

Poland's rating is supported by a large, diversified and resilient economy, the benefits of EU membership, credible monetary and exchange rate policies, and a solid external position compared with "A"-rated sovereigns.

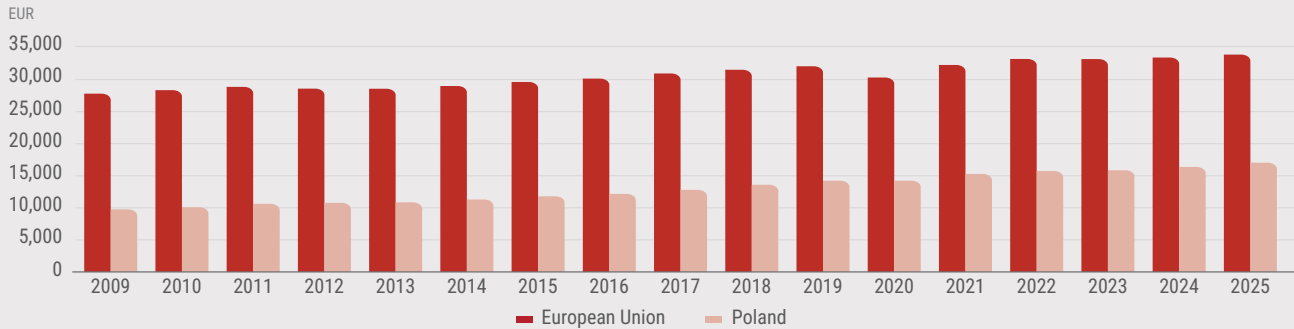
Source: Ministry of Finance – Republic of Poland, 2026

Fitch affirms Poland at

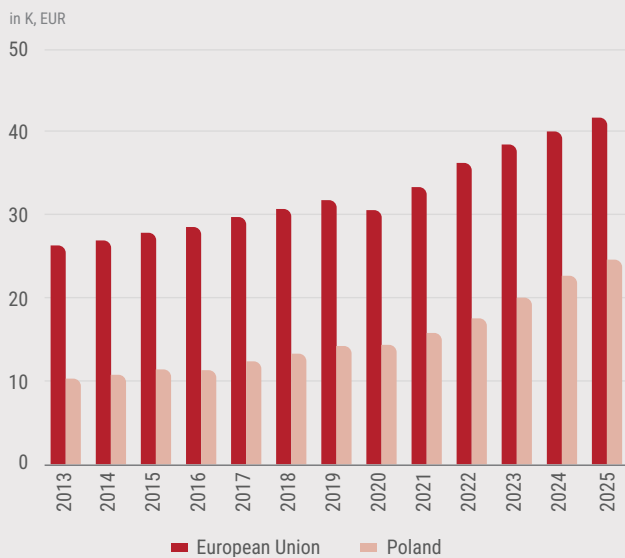
A-

Stable Outlook

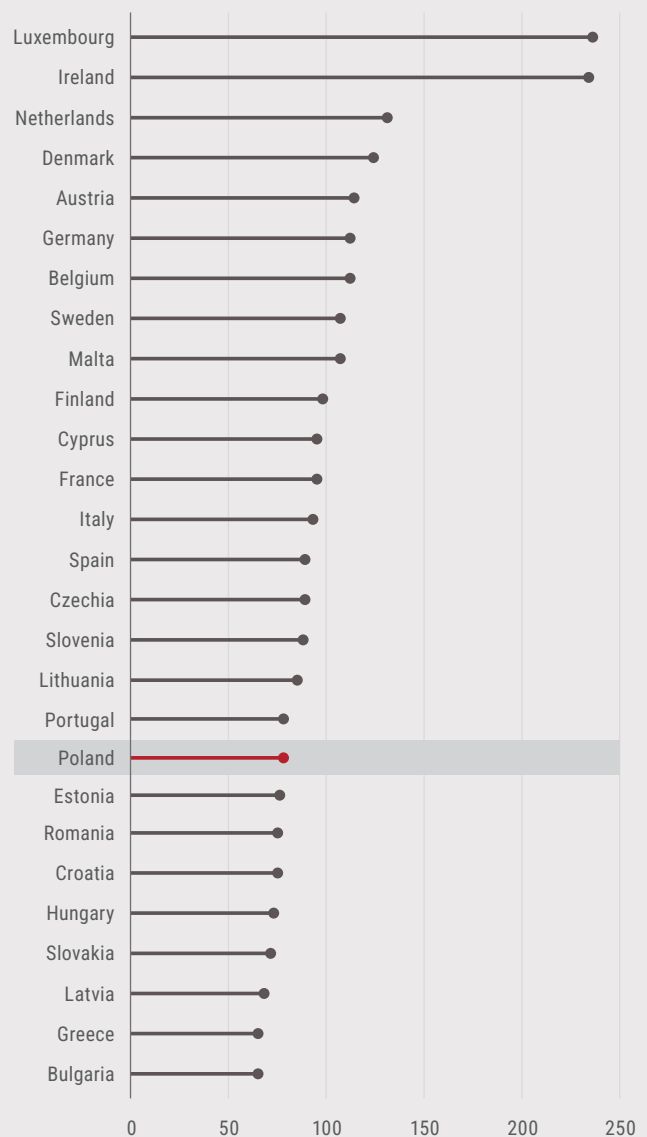
REAL GDP PER CAPITA



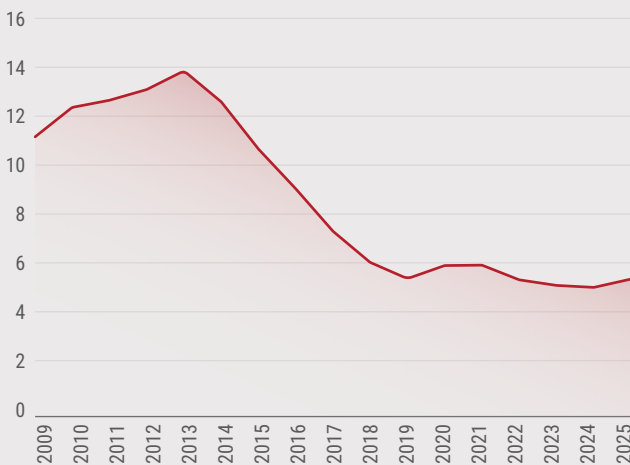
GDP AT MARKET PRICES



GDP PER CAPITA IN PPS (2025)



UNEMPLOYMENT RATE IN POLAND



Source: Gekko advisoryNOW based on Eurostat

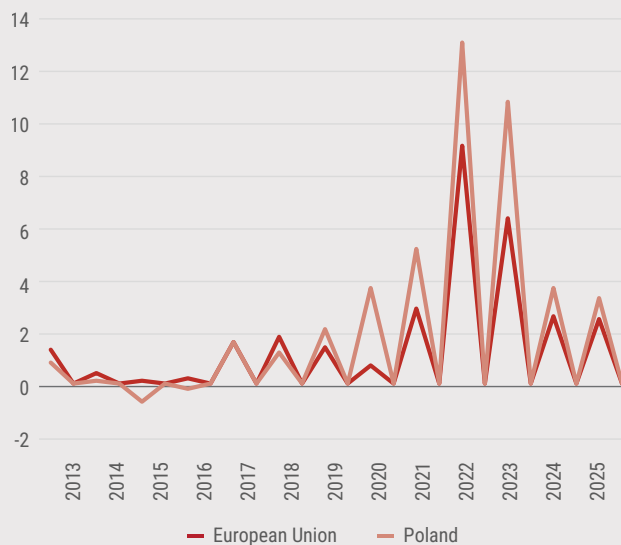
POLAND TRADE BALANCE

in Bn, EUR



Source: Gekko advisoryNOW based on Eurostat

INFLATION RATE



Source: Gekko advisoryNOW based on GUS

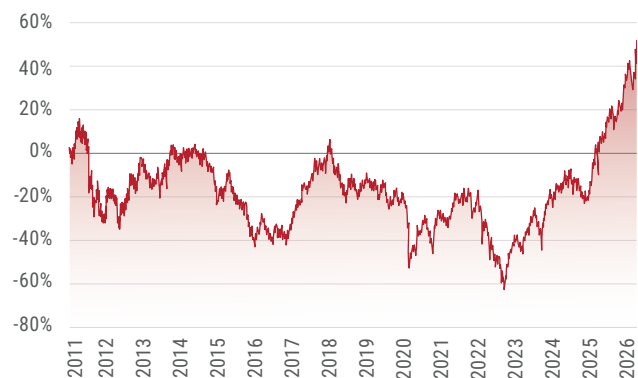
In recent years, the WIG index has reflected the gradual stabilisation and maturation of the Polish capital market, supported by a more balanced model of economic growth. Poland's economy is increasingly shifting towards services, export-oriented industries and technology, strengthening its long-term competitiveness and investment appeal in the Central and Eastern European region. At the same time, the market remains relatively resilient to local shocks while still responsive to global trends, maintaining a profile of moderate volatility.

WIG STOCK MARKET QUOTATIONS



The performance of the iShares MSCI Poland UCITS ETF highlights the growing investment appeal of the Polish capital market over medium- to long-term horizons. The strong rebound in recent years, at times delivering double-digit annual returns, reflects improving fundamentals of listed companies, rising foreign investor confidence, and sustained capital inflows into Polish equities. At the same time, the market retains characteristics of a developing economy, with elevated short-term volatility but a clearly positive long-term return profile.

ETF (ISHARES V – ISHARES MSCI POLAND UCITS ETF (ACC) (USD)) RETURN



Source: Gekko advisoryNOW based on stooq.pl

Polish Zloty advantages



Relatively stable against USD, EUR, and GBP over the long term



Tends to recover after periods of stress, demonstrating resilience



Supported by predictable monetary policy from the National Bank of Poland (NBP)



Higher interest rates on deposits and bonds compared to the euro area



Considered one of the safer currencies in the Central and Eastern European region

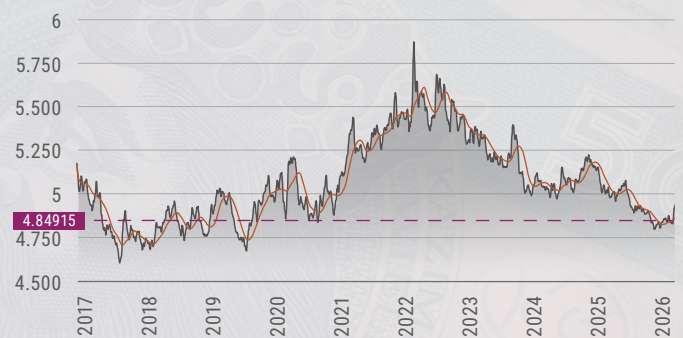
US DOLLAR – POLISH ZLOTY

SMA (14) 3.60327 -0.03518 (-0.97%)



BRITISH POUND – POLISH ZLOTY

SMA (14) 3.6026 -1.2658 (-26%)



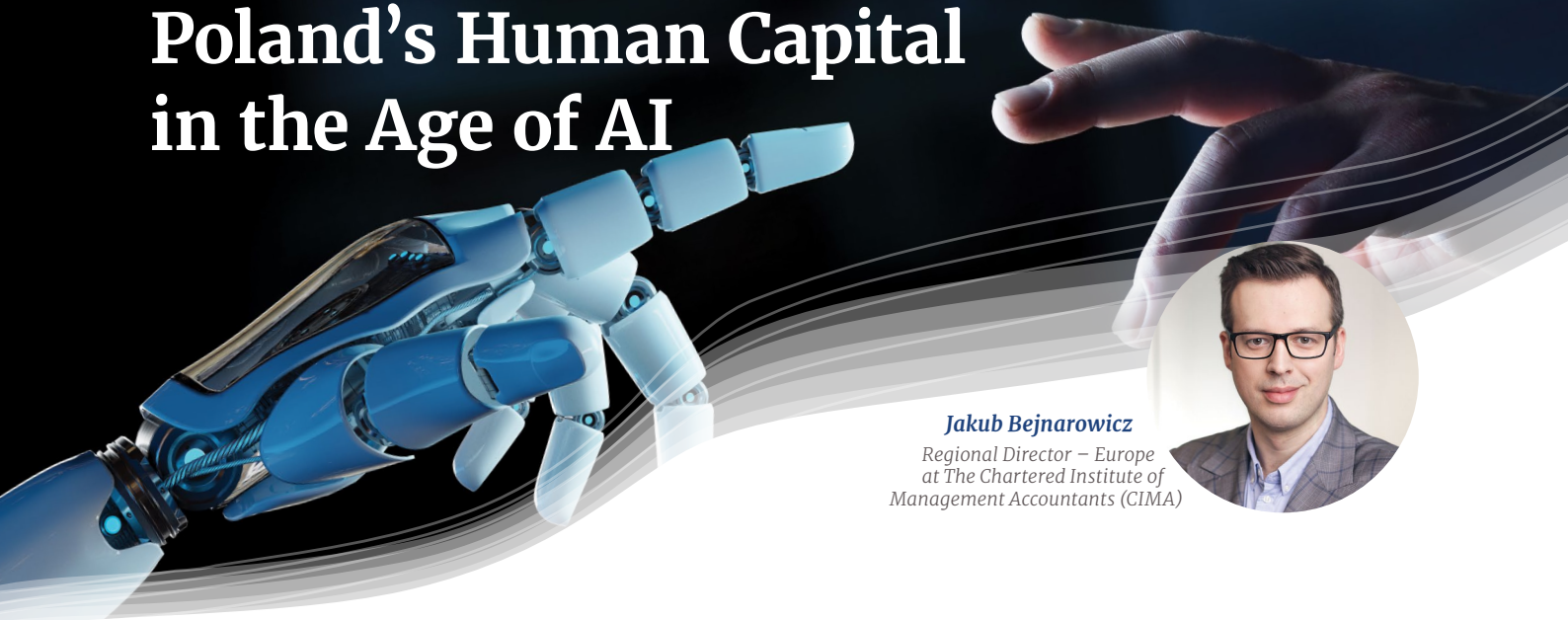
EURO – POLISH ZLOTY

SMA (14) 4.22629 0.00654 (+0.15%)



Source: Gekko advisoryNOW based on stooq.pl

Reinventing Workforce Readiness: Poland's Human Capital in the Age of AI



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Management Accountants (CIMA)



Rising artificial intelligence (AI) adoption, accelerated technological change and shifting demographic trends mean that skillsets need to evolve faster than ever. According to the World Economic Forum's *Four Futures for Jobs in the New Economy: AI and Talent in 2030*, organisations will need far greater agility and foresight to respond to labour market pressures and the shortening lifespan of skills.

In 2024, OpenAI's CEO Sam Altman made headlines by predicting the emergence of the one-person, billion-dollar company – powered almost entirely by AI. According to the 2026 estimates by the International Monetary Fund (IMF), AI is expected to significantly affect around 60% of jobs in advanced economies and approximately 40% of jobs globally. Drawing on the IMF's methodology, Polish experts estimated in 2024 that around 5.5 million workers (32%) in Poland are highly exposed to AI, with tasks likely to be automated, while a further 4.6 million people (27%) are in roles where AI exposure is high but largely complementary, meaning they are more likely to benefit from AI rather than be replaced.

These projections are not signals of people becoming obsolete. Instead, they point to a period of profound business transformation – one in which daily tasks, career pathways, and long-established assumptions about how expertise is built are being systematically re-evaluated.

CHANGING NATURE OF WORK

AI is automating or restructuring much of the work that historically formed the foundation of early careers. As a result, the time required to progress through traditional experience ladders is shortening, while expectations around productivity are rising. The familiar organisational pyramid, built on large numbers of entry-level roles supporting a narrow leadership layer, is increasingly evolving into a diamond-shaped structure. Routine activities are automated, while the centre expands with roles focused on human-led judgement, management, partnering, and applied power skills.

For organisations and investors alike, this shift reinforces an important reality: technology transformation requires human transformation. While companies can invest heavily in systems, tools and platforms, these investments deliver value only when professionals are equipped with the right mindset, skills, and confidence to use AI. The Chartered Institute of Management Accountants' *Future-ready Finance: Technology, Productivity, and Skills Survey* highlights this urgency: half of respondents cite a lack of skills and talent as the biggest barrier to adopting new technologies and realising their full value.

WORKFORCE READINESS AS A STRATEGIC ASSET

The changes brought by AI are not solely technological. They require a fundamental shift in how teams are organised, how work gets done, and how people develop.

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To build a workforce that can thrive alongside intelligent systems, organisations need to focus on three key shifts: operational, human, and strategic:

- The first is the **automation shift**: as automation accelerates, professionals need the skills to work confidently with AI tools and data-driven systems.
- The second is the **human shift** – developing supervisors and controllers of the human-machine collaboration: as AI takes on more operational tasks, the human role becomes centred on judgement, oversight, and collaboration.
- The third is the **mindset shift** – becoming AI-enabled strategists: AI changes not only how work is done, but how organisations think. They must help their employees adopt a mindset that sees AI as a strategic enabler.

FROM TECHNOLOGY ADOPTION TO WORKFORCE READINESS

These shifts underpin a broader approach to workforce readiness. They include ensuring early-career pathways evolve, supporting continuous learning and professional development, and building hybrid skillsets that combine technical, digital, and human capabilities. A critical part of this is creating new, structured opportunities for early-career finance professionals to gain practical experience, as the routine work that once formed the foundation of early-career learning is rapidly changing.

For organisations to thrive in the AI-driven workplace, workforce readiness must become a strategic priority rather than an afterthought. They can no longer do things the way they used to; their future success depends on their ability to evolve their talent as quickly as they adopt new technology.

POLAND'S LABOUR MARKET IN AN AI-DRIVEN ECONOMY

Recent skills forecasts highlight that Poland, like many European economies, faces challenges related to advanced digital skills and long-term demographic trends. However, focusing exclusively on these risks would obscure a key fact: Poland remains one of Europe's largest, most educated, and most economically active labour markets.

According to Eurostat, nearly 17.8 million people were active on the Polish labour market in 2023, making it one of the largest workforces in Central and Eastern Europe. In recent years, the country's employment rate reached 72.4%, exceeding the European Union's average and reflecting a steady improvement.

Importantly for investors, this scale is matched by quality, with Poland demonstrating a strong track record in integrating skilled graduates into the workforce. The employment rate of recent graduates stands at 92.1%, among the highest in the EU, indicating that higher education outcomes translate effectively into labour market participation.

Educational attainment further reinforces this picture. In 2024, 45.7% of people aged 25–34 held a tertiary qualification, placing Poland among EU countries that have already met the 2030 strategic target, with attainment among those aged 30–34 approaching 48% in 2025. This is supported by the scale of Poland's higher education system, one of the largest in Europe, with hundreds of thousands of graduates entering the labour market each year – ensuring a large and continuously replenished talent pipeline for employers.

FROM LABOUR SUPPLY TO VALUE CREATION

These fundamentals help explain Poland's position as a regional leader in business services and a preferred destination for international investors. The sector employs nearly half a million people across more than 2,000 centres and accounts for a significant share of GDP (around 5.7%). But more importantly, its role is evolving.

Business services centres in Poland are increasingly focused on knowledge-intensive, high-value activities, moving beyond transactional support towards strategic co-creation. Productivity levels are rising, value creation per employee is increasing even as the sector continues to scale, and the nature of work is becoming more analytical, decision-oriented, and innovation-driven. AI will accelerate this transition even further.

This evolution highlights an important distinction for investors. Poland's attractiveness is no longer based solely on cost or scale, but on the depth, adaptability, and usability of its human capital. A strong culture of upskilling and reskilling – reflected in high participation in professional education and certification – combined with high graduate employability, supports workforce readiness in an environment of continuous technological change.

LIFELONG LEARNING AS A COMPETITIVE ADVANTAGE

Workforce readiness in the age of AI cannot be achieved through standalone qualifications or one-off training initiatives. It requires a sustained commitment to lifelong learning and to building mindsets that embrace change. This is particularly relevant in sectors such as business services, automotive, logistics, and energy, where technological convergence is reshaping competency requirements at speed. Evidence suggests that AI adoption is not only about productivity gains. According to LinkedIn's recent *Global Talent Trends* report, employees skilled in generative AI are significantly more likely to develop complementary human capabilities such as creative ideation, design thinking, and emotional intelligence. In doing so, AI can act as a catalyst for a more innovative workforce.

For Poland, the opportunity lies in aligning its strong educational foundations with future-oriented learning pathways. By integrating AI literacy, ethics, judgment, and strategic thinking into training and professional

development initiatives, organisations will be able to enhance workforce readiness while reinforcing Poland's position as a trusted hub of high-skilled professionals.

HUMAN-LED VALUE IN AN AI ENABLED FUTURE

In AI enabled, human-led organisations, technology generates insight, but people remain responsible for meaning, risk, and decisions. As automation expands, the importance of human skills grows. This is reflected in the emergence of what The Chartered Institute of Management Accountants calls T-shaped professionals.

These individuals combine deep technical and functional expertise with a broad set of transferable capabilities that allow them to operate across boundaries. What distinguishes T-shaped professionals is their capacity for strategic judgement, communication, leadership, and collaboration, complemented by a strong understanding of the technology landscape. Ethics, integrity, and professionalism underpin trust in increasingly complex, data-driven environments.

Poland's opportunity lies in aligning its scale and educational strengths with continuous learning and future-oriented skill development. By doing so, it will position its workforce not only as AI-ready, but as a stabilising force in an accelerating global labour market. At a time when human capital is increasingly central to long-term organisational success, this combination of size, quality and adaptability represents a compelling proposition for investors. |

Structured support for investors

Polish Investment and Trade Agency (PAIH)

Polish Investment and Trade Agency (PAIH) provides rapid access to the complex information relating to legal and business matters regarding the investments, helps in finding the appropriate partners and suppliers, together with new locations.

Investor Assistance Centers (IAC)

Nationwide web of regional Investor Assistance Centers (IAC), which ensures the complete service to the investors at a regional (voivodeship) or province level.

The Pro Progressio Group

The Pro Progressio Group is the organization supporting entrepreneurship growth in Poland with special focus on modern business services sector including such areas like BPO, SSC, R&D, Call Contact Center, etc.

Local Regional Development agencies (RDA)

Local Regional Development agencies (RDA) support economic development of the area where they operate.

The Association of Business Service Leaders (ABSL)

The Association of Business Service Leaders (ABSL) is a leading organization representing business services in Poland.

"Poland's FDI inflow up by PLN 4.8 bn
to PLN 61.3 bln in 2025."

**61.3 BLN
PLN**

"The NBP reports that the increase in total transactions was driven by higher reinvested profits and a smaller outflow of capital from debt instruments compared to the previous year."

Source: NBP & biznes.pap.pl

Poland has been ranked among the top 5 GBS locations for the past 5 years.

TOP 5 GBS LOCATIONS

	2025	2023	2021	2019
1	India	India	India	India
2	USA	Poland	USA	USA
3	Mexico	Mexico	Poland	Poland
4	Poland	USA	China	Costa Rica
5	China	Malaysia	Philippines	Mexico

Poland: Top 3 GBS destination in 2025 for Procurement, IT, Customer Service, Sales & Marketing.

GBS LOCATION PREFERENCE BY FUNCTIONS

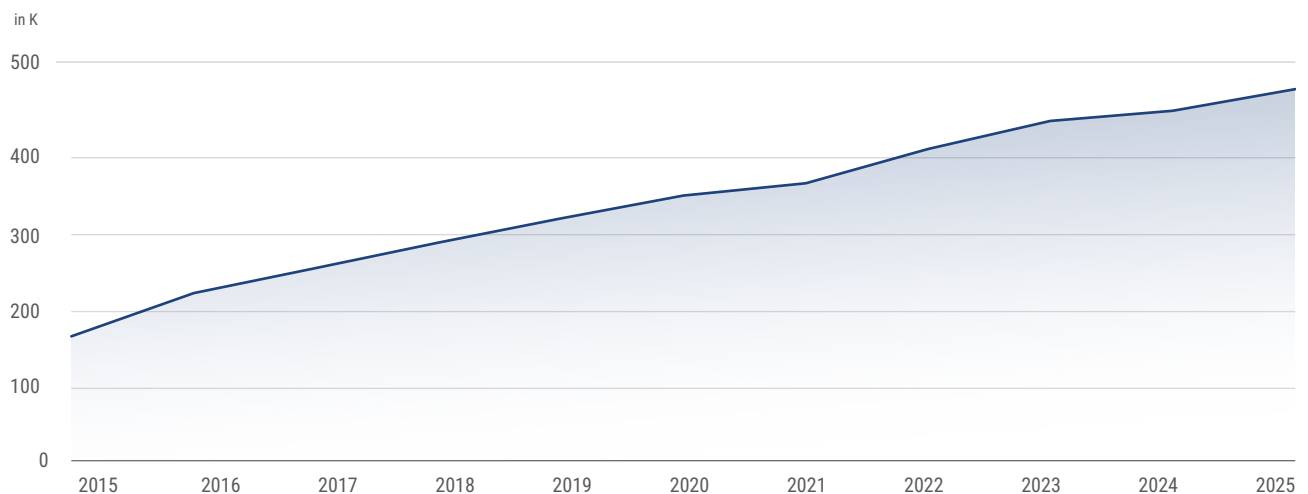
based on 2025 survey

	Procurement	Information Technology	Customer Service	Sales & Marketing
1	India	India	India	India
2	Poland	Poland	Hungary	Poland
3	USA	USA	Poland	Czech Republic

Source: Gekko advisoryNOW based on Deloitte's Global Business Services (GBS) Survey 2025

Poland's modern business services sector nearly tripled employment from 2015 to 2025, showing resilience, rapid early growth, and a shift toward mature, quality-focused operations.

EMPLOYMENT IN CENTERS IN POLAND



Source: Gekko advisoryNOW based on ABSL, Business Services Sector in Poland, 2025

Poland: Cost Efficiency Evolving into Strategic Value



Magdalena Jurczak
Head of Business Growth at OmniOffice

Poland has emerged as one of the most compelling locations for business services operations in Europe. Its competitive advantage is no longer defined purely by low costs, but by a more advanced value proposition – combining efficiency, quality, and market stability. This shift reflects a broader transformation: from cost arbitrage to value optimisation.

This evolution can be observed across Poland's largest regional markets, including Warsaw, Kraków, Wrocław, Tricity, Poznań, and Katowice, all of which play an important role in the development of the business services sector. Warsaw remains the country's leading business hub, concentrating international companies, a highly skilled workforce, and the largest office market in Poland. At the same time, regional cities continue to strengthen their position by offering competitive operating costs, access to talent, and rapidly developing office infrastructure

COST EFFICIENCY BEYOND LABOUR

While labour costs remain an important factor, they are no longer the sole driver of location decisions. According to ABSL, companies choose Poland primarily for its "good value at a reasonable cost" (*ABSL, Business Services Sector in Poland, 2025*) rather than simply lower expenses.

Total operating costs include not only salaries, but also office space, infrastructure, and the cost of living – all of which influence talent attraction and retention. Poland performs strongly across these dimensions, offering a favourable cost-to-quality ratio compared to Western Europe while maintaining high service standards.

This value proposition is particularly relevant for the business services sector, where cost efficiency must go hand in hand with service quality and operational reliability. Poland has consistently demonstrated its ability to deliver both, which is reflected in the continued growth of the sector and strong investor confidence.

In comparison to Western European markets, the difference is not limited to salary levels, but extends to the overall cost structure, allowing companies to achieve meaningful savings without compromising on talent quality or business outcomes.

COST OF LIVING AND TALENT ATTRACTIVENESS

An important component of Poland's cost competitiveness is the relatively moderate cost of living, particularly in comparison to Western European cities. While Warsaw remains the most expensive city in the country, it still offers a significantly more affordable living environment than major business hubs such as London, Paris, or Munich.

This has a direct impact on talent attraction and retention. A lower cost of living allows companies to offer competitive salaries that remain attractive for employees while maintaining overall cost efficiency. At the same time, it contributes to a higher quality of life, which is increasingly recognized as an important factor in location decisions.

For international companies, this balance between affordability and quality creates a sustainable foundation for long-term operations and workforce stability.

Poland's regional cities also contribute significantly to the country's attractiveness as a business destination. Locations such as Kraków, Wrocław, and Tricity have become well-established centers for business services and technology companies, supported by strong academic ecosystems and growing office markets. In many cases, these cities offer lower operating and living costs than Warsaw while maintaining access to highly qualified talent pools.

OFFICE MARKET AS A COST OPTIMISATION TOOL

Office space remains a key component of operational expenditure, particularly in knowledge-based sectors. Across Poland, major regional cities continue to expand their modern office infrastructure, supporting the growth of business services and technology sectors. Warsaw, as the country's largest office market, currently offers more than 6.28 million sq m of office space (CBRE, Warsaw Office Market Figures Q1 2026).

Rental levels remain competitive. Prime rents reached approximately €28 per sq m per month, with average

rents at €22.40 (CBRE, Warsaw Office Market Figures Q1 2026). While these levels have increased, they still offer a significant advantage compared to Western European markets.

More importantly, office space is no longer treated as a fixed cost, but as a strategic lever for optimisation.

Leasing activity further confirms the resilience of the Warsaw office market. In Q1 2026, total take-up reached over 130,000 sq m, with new leases accounting for more than half of demand, indicating increased tenant mobility and a growing focus on upgrading office quality (CBRE, Warsaw Office Market Figures Q1 2026).

The structure of demand also highlights the importance of knowledge-based sectors. Technology companies, business services, and financial institutions remain among the most active occupiers, reinforcing Warsaw's role as a regional business hub.

A TWO-SPEED MARKET CREATING OPPORTUNITIES

The Warsaw office market increasingly operates as a "two-speed" system. Prime central locations maintain relatively low vacancy levels (approx. 6.5%), while non-central areas exceed 12%, with some submarkets reaching nearly 19% (CBRE, Warsaw office market data and vacancy analysis, Q1 2026).

This divergence creates a clear opportunity for occupiers. Companies can balance cost and quality by selecting locations aligned with their strategy – leveraging either premium space or stronger negotiation power in less central areas.

At the same time, limited new supply reinforces this dynamic, encouraging more strategic and data-driven leasing decisions.

HYBRID WORK RESHAPING COST STRUCTURES

Workplace transformation is one of the most important structural shifts affecting business costs. Hybrid work has not reduced the importance of the office – it has redefined it. The office is no longer primarily a place for individual work, but a hub for collaboration, decision-making, and team interaction. Market research confirms that physical office space remains a critical component of organisational effectiveness (JLL, Future of Work / Office Market Insights, Europe & Poland).

Rental levels remain competitive (...), they still offer a significant advantage compared to Western European markets.

As a result, companies are focusing less on reducing space and more on aligning it with actual usage patterns.

FLEXIBLE OFFICES AS A STRATEGIC RESPONSE

Flexible office solutions are becoming a natural extension of this transformation. They eliminate high upfront fit-out costs, reduce long-term commitments, and provide scalability – allowing companies to adapt quickly to changing needs.

At the same time, flexible workspace models address the growing demand for environments that combine the benefits of remote work with professional office conditions (*JLL, Future of Work / Office Market Insights, Europe & Poland*) (*Colliers, Office Market Report Poland / Flexible Office Insights*).

Flexible workspace solutions also play an important role in supporting employee productivity and engagement. Research indicates that access to well-designed office environments enhances collaboration, speeds up decision-making processes, and strengthens team cohesion (*JLL, Future of Work / Office Market Insights, Europe & Poland*) (*Colliers, Office Market Report Poland / Flexible Office Insights*).

At the same time, the availability of different work settings – ranging from quiet zones to collaborative areas – allows employees to better match their environment to specific tasks, which is increasingly seen as a key factor in workplace efficiency.

A practical example of this approach can be seen in the growing presence of flexible office operators in Warsaw. Providers such as OmniOffice are increasingly focused on delivering tailored workspace solutions that align with hybrid work strategies and evolving tenant expectations.

This includes not only flexible lease structures, but also fully serviced environments, integrated support services, and workspace design adapted to different work modes. As a result, companies can significantly reduce the complexity of managing office space while maintaining high standards of workplace quality.

In many cases, flexible operators act as strategic partners rather than traditional landlords, supporting organisations in optimising both costs and operational efficiency. From a cost perspective, this translates into improved efficiency, reduced financial risk, and greater operational flexibility.



Warsaw exemplifies this model through its mature office market, competitive rental levels, and evolving workplace strategies.

Operators such as OmniOffice support organisations in implementing these models, aligning workspace strategies with both cost optimisation and evolving employee expectations.

CONCLUSION

Poland's attractiveness as a business destination is increasingly defined by its ability to deliver high value at a reasonable cost. Rather than competing purely on price, the market offers a balanced combination of cost efficiency, quality, and adaptability.

Warsaw exemplifies this model through its mature office market, competitive rental levels, and evolving workplace strategies. Structural trends – such as the two-speed office market and the rise of flexible offices – create additional opportunities for companies to optimise their operations. In this context, Poland stands out not as the cheapest option, but as one of the most efficient and resilient business environments in Europe. |

Labour costs

- The labour market is transitioning towards a more sustainable pace of wage growth, with moderate but steady salary increases across most sectors.
- The majority of employers continue to plan salary increases, confirming ongoing commitment to maintaining competitive compensation levels.
- Salary expectations among employees remain an important factor shaping compensation strategies.
- The labour market remains active, with a high share of organisations continuing recruitment and workforce expansion plans.

Average salaries in FMCG and B2B			gross, PLN
Position	Min	Max	
Sales Director	27,000	48,000	
Marketing Director	21,000	42,000	
Sales Analyst	16,000	21,000	
PR Manager	14,000	20,000	
Product Manager	13,000	19,500	
Marketing Specialist	9,000	14,000	
Sales Specialist	8,000	11,500	

Average salaries in law and tax			gross, PLN
Position	Min	Max	
Law Dept. Director	22,000	43,000	
Senior Lawyer	14,000	43,000	
Lawyer	11,000	20,000	
Tax Advisor	13,000	19,000	
Tax Specialist	11,000	16,500	
Junior Lawyer	7,500	10,000	
Law Assistant	6,500	9,500	

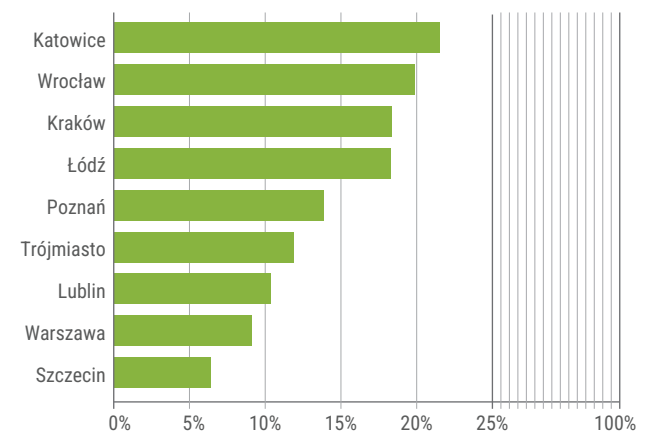
Average salaries in finance and accounting			gross, PLN
Position	Min	Max	
CFO	30,000	57,000	
Finance Director	26,000	45,000	
Finance Executive	22,000	35,000	
Senior Consultant	14,000	17,000	
Business Analyst	13,000	18,000	
Senior Accountant	12,000	18,000	
Accountant	9,000	14,000	
Consultant	9,000	13,000	

Source: Gekko advisoryNOW based on HAYS Poland, Raport płacowy 2026

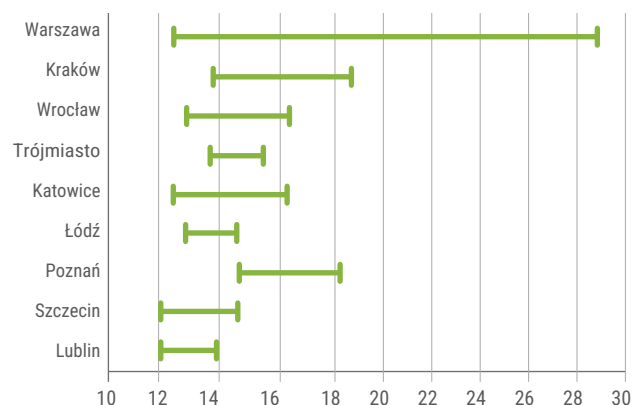
Office market

- Poland's office market remains diversified, with vacancy rates across major cities ranging from approx. 6.5% to 21.5%, reflecting varied local market conditions.
- Warsaw, as the largest and most mature office market, maintains relatively balanced fundamentals, with vacancy at around 9% and the widest rental range in Poland (€13–29/m²/month).
- Regional cities continue to offer competitive alternatives to Warsaw, combining lower rents with good availability of office space.
- Higher vacancy in Katowice, Wrocław, Kraków and Łódź supports tenant-friendly conditions, including greater choice and stronger lease negotiation potential.
- Szczecin and Lublin offer the most cost-efficient rental levels, while lower vacancy suggests more limited immediately available space.

VACANCY RATE 2025



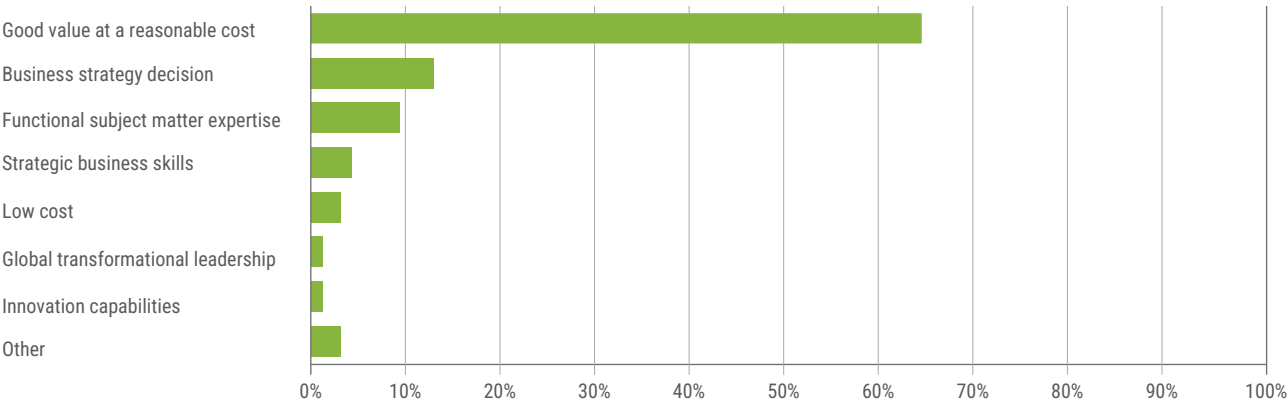
PRICE RANGE OF OFFICE SPACE TO RENT (EURO/M2/MONTH) 2025



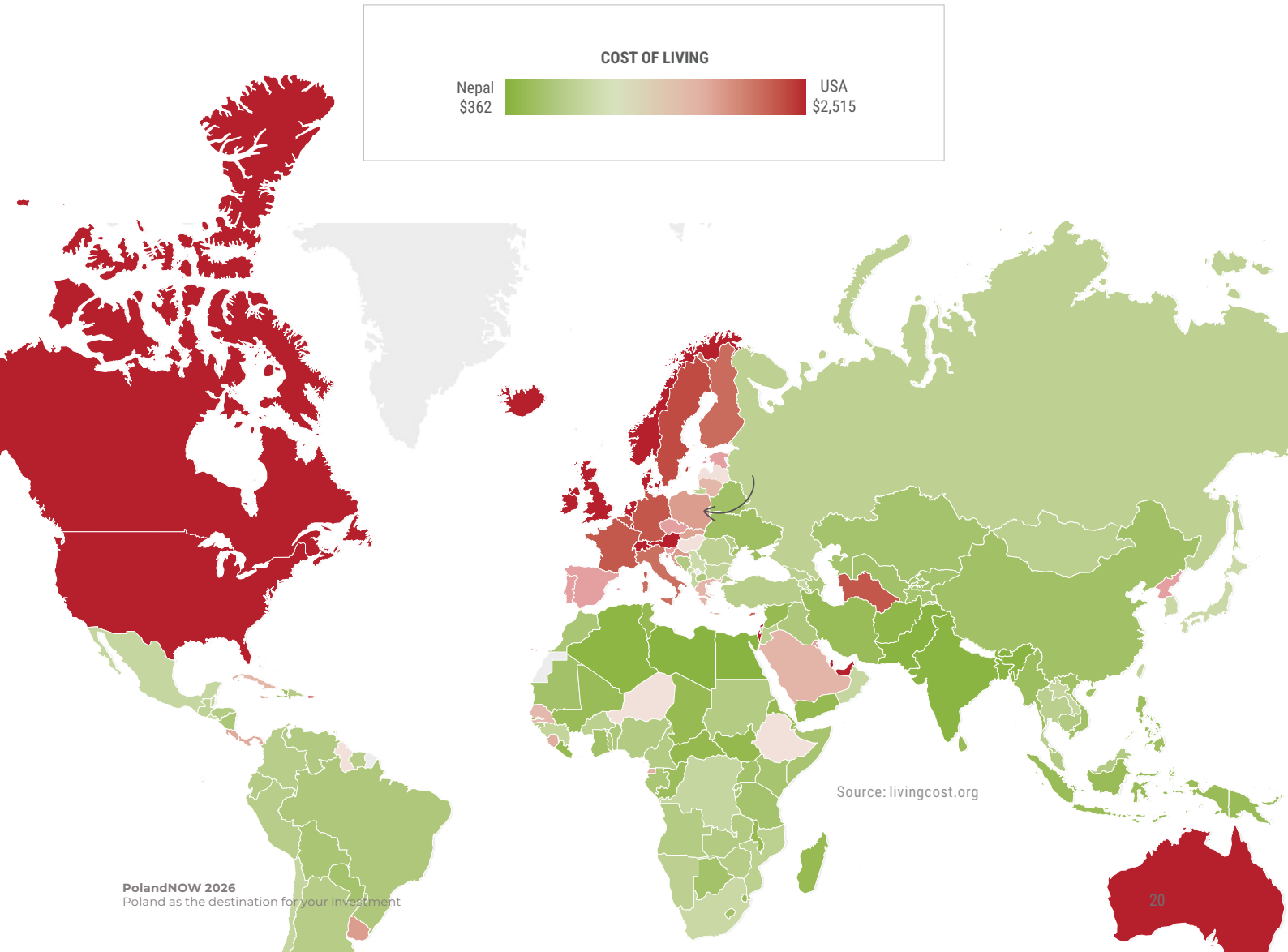
Source: Gekko advisoryNOW based on Colliers, Market Insights 2026

Poland's appeal as a business services hub lies in its strong value proposition – offering high-quality skills and operational efficiency at a reasonable cost – shifting its competitive edge from a low-cost location to a center of strategic business value.

WHAT IS THE PRIMARY REASON YOUR GLOBAL COMPANY IS USING POLAND AS A BUSINESS SERVICES CENTER?



Source: Gekko advisoryNOW based on ABSL, Business Services Sector in Poland, 2025



Source: livingcost.org

Discover Poznań: Where Vision Meets Opportunity



Jacek Jaśkowiak
Mayor of the City of Poznań

Poznań is established as a primary economic and entrepreneurial hub in Poland, characterized by a highly qualified workforce and a robust professional work ethic. As the country's fifth-largest city, it maintains consistent growth, dynamic development, and a strong orientation toward new technologies.

The city's economic stability is evidenced by a low unemployment rate of 1.6% (*Statistical Office in Poznań, 2026*). The economic strength of Poznań is proven by outstanding statistics recorded annually, which result in consistent international interest and new investment cycles.

The municipal governance approach is defined by a commitment to maintaining a booming job market and seamless cooperation with investors. The city focuses on remaining an attractive destination by leveraging strategic assets and a pro-business administrative framework. With over 137,000 business entities (*Statistical Office in Poznań, 2025*) and a high GDP per capita, Poznań's economic stature is distinct within the European landscape. The municipal leadership recognizes that the business community and the entrepreneurial spirit of qualified professionals fuel the city's success, creating an atmosphere of growth and progress. To ensure long-term stability, the city maintains a stable Fitch Rating of A-

This success is further confirmed by numerous industry accolades, including being named "City of the Year" by EuropaProperty, "City with a Vision" by Symbol, and a top "Investor-Friendly City" by Prime Property.

Poznań has positioned itself as an IT leader and an important hub for the Business Services Sector (BSS). The city actively supports the expansion of key sectors, including IT, modern business services, and logistics. The BSS sector has seen the number of centers double over the past 10 years; currently, over 170 centers employ more than 32,000 professionals (Internal surveys, Investor Relations Department, 2025). These centers provide specialized services in Finance & Accounting (F&A), customer service, and knowledge-based processes such as engineering and R&D.

The technological infrastructure is highlighted by assets, such as a quantum computer and AI factories, which serve as catalysts for innovation in medicine and the hard sciences. The city recognizes the strategic importance of emerging fields like AI, defense, and cybersecurity, staying at the forefront of these industries through collaboration with research institutions. This ecosystem is supported by seven IT-oriented universities that continuously update their curricula to remain relevant in the rapidly evolving AI sector. Furthermore, Poznań supports innovative solutions that position the city as a competitive hub on the global stage.

**Positioned between Berlin
and Warsaw, it provides
easy connections to major
European metropolises.**

The city's economic vitality is supported by a great academic base of 100,500 students and 24,000 annual graduates as of 2025 (*Municipal Data Base BADAM, 2025*). Students benefit from modern campuses and specialized research tools, learning from leading experts in their fields. Furthermore, breakthroughs by medical professionals at the Poznań University of Medical Sciences and engineering advancements at the Poznań University of Technology are important to the city's evolution.

Furthermore, Adam Mickiewicz University, which offers courses in 50 different languages, attracts an increasing number of international students. Consequently, linguistic proficiency is a core competitive advantage for Poznań, particularly in the BSS (Business Services Sector). The sector provides services in a wide range of languages, including English, German, Lithuanian, Chinese, and various African languages. This multicultural and multilingual approach makes the city an ideal location for international business service centers, while also enriching the educational experience through student exchanges and partnerships with foreign universities and sister cities.

One of Poznań's most significant assets is its strategic location in the heart of Europe. Positioned between Berlin and Warsaw, it provides easy connections to major European metropolises while keeping away from the overwhelming pace of a capital city. The A2 motorway serves as a key artery between the Polish and German capitals, running directly through the city. Additionally,

the local railway station serves as an important transport hub for extensive domestic and international connections.

The aviation infrastructure is a driver of growth, offering over 80 regular and charter destinations. The newest connection to Zurich further broadens commercial horizons by linking two major business centers, complementing existing direct flights to Frankfurt, London, Paris, and Dubai. Situated in the Central European Time (CET) zone, Poznań's location is convenient for global operations, allowing for the management of relationships with partners from the United States to Asia within a single business day. This strategic advantage captures the spirit of a city that is entrepreneurial yet accessible.

The city integrates its business-oriented approach with sustainability, offering modern office spaces that align with ESG standards. Environmental care, social responsibility, and transparent governance are central values, reflected in the use of renewable energy for public transport and home heating. As a "compact city," Poznań allows for a quick transition from work to leisure, offering a restaurant scene featured in the Michelin and Gault & Millau guides. Residents can enjoy the greenery surrounding the city, a vibrant nightlife, and cultural events.

Poznań serves as a major platform for knowledge exchange, hosting Impact CEE - the largest conference of its kind in this part of Europe - where business, political, and technological worlds converge. This event attracts world leaders such as Barack Obama and Sanna Marin, with Justin Trudeau scheduled as the 2026 keynote speaker. Local initiatives, for example, the Pozitive Technologies conference, also play an important role in discussing industry trends and challenges. Global icons are brought to local festivals, such as the Bittersweet Festival and the British Film Festival.

The city is home to major international brands, including Franklin Templeton Investments, Bridgestone, Mars, and McKinsey, as well as "Poznań Polish Champions" such as Allegro, Żabka, and Beyond.pl. Municipal authorities actively cooperate with investors, business organizations, and international chambers to exchange expertise and showcase the city's strengths. Both local businesses and international partnerships are valued for their contributions to the thriving economic ecosystem. The city showcases in the success stories of investors who continue to expand their processes and move into larger offices.

While Poznań looks toward the future through AI and quantum computing, it remains deeply rooted in its Greater Poland heritage. The city stays true to the business ideas and work ethic that have served as its foundation. This combination of a driven, entrepreneurial spirit and an attractive location in the heart of Europe positions Poznań as a city that is constantly evolving, and is open to new challenges, cultures, and ideas. Such spirit is reflected in its innovative companies, visionary leaders, and scientific pioneers who are pushing the boundaries of their respective fields. Poznań is an international city that remains proud of its local traditions and its status as a prosperous, respected global hub. |

Key part of Trans-European transport network

The ultimate objective of TEN-T is to close gaps, remove bottlenecks and eliminate technical barriers that exist between the transport networks of EU Member States, strengthening the social, economic and territorial cohesion of the Union and contributing to the creation of a single European transport area.

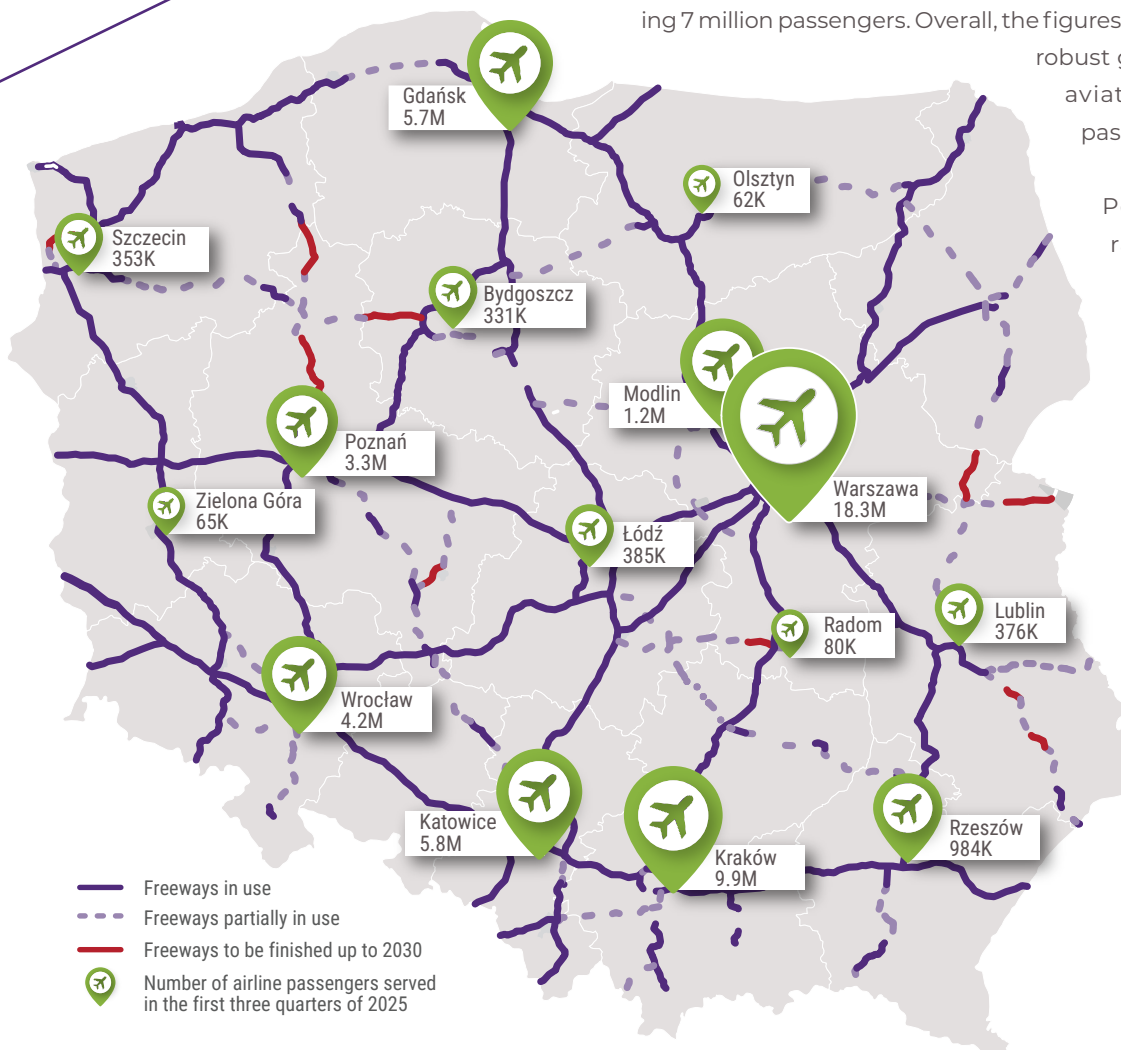
Developed infrastructure

The overall length of expressways in Poland increased over last years to over 5,466 km.

In 2025, Polish airports handled a total of 66.1 million passengers, representing an increase of 26.6% compared with 2023 and 11.7% year-on-year versus 2024. Growth was driven mainly by the largest airports, with Warsaw Chopin Airport serving over 24.1 million passengers (+30.4% vs. 2023), while Kraków Airport recorded 13.2 million passengers (+40.9%). Strong performance was also reported by Gdańsk Airport and Katowice Airport, both exceeding 7 million passengers. Overall, the figures confirm continued

robust growth in Poland's aviation market and passenger demand.

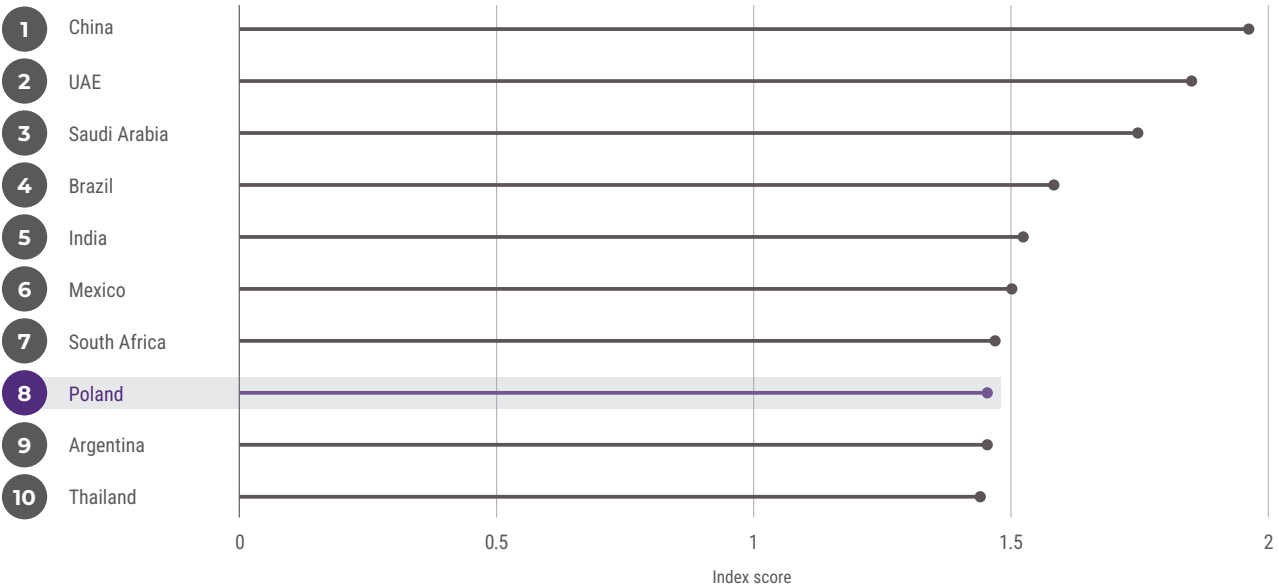
Poland's national railways belong to an international routes connecting Western and Eastern Europe.



Source: Gekko advisoryNOW based on Gov.pl and Urząd Lotnictwa Cywilnego

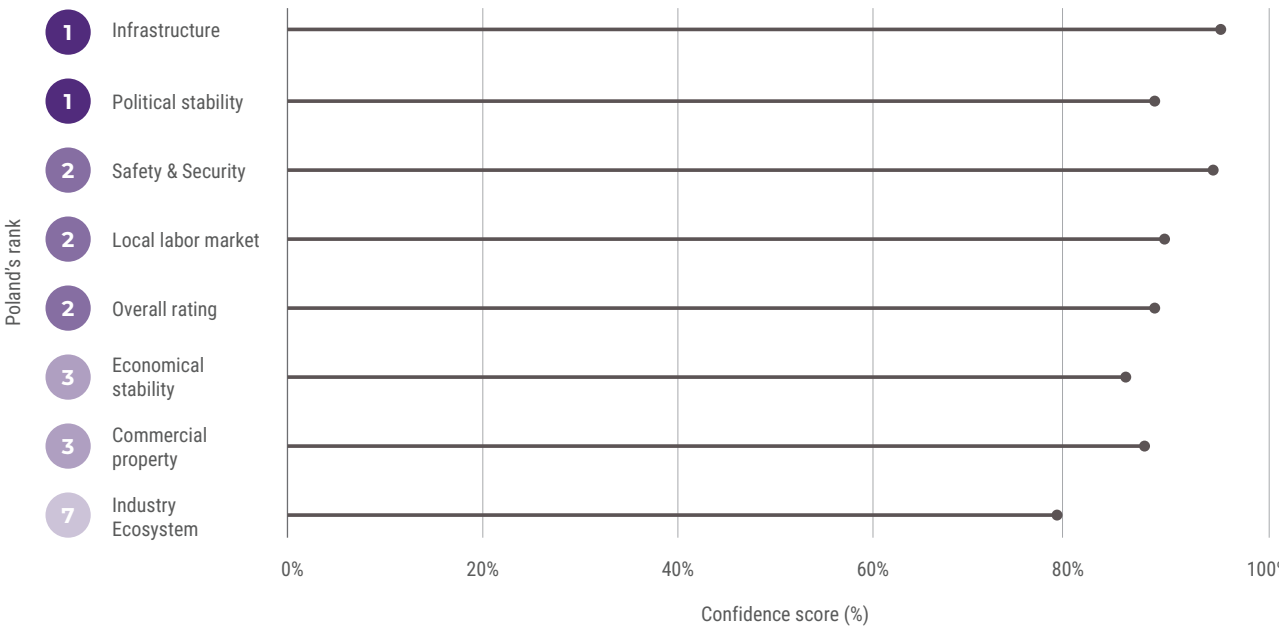
Poland ranks among the top emerging markets in global investor confidence, combining strong FDI attractiveness with a stable, secure business environment and strategic central-European location.

2025 RANKING FDI CONFIDENCE INDEX



Source: Gekko advisoryNOW based on Kearney FDI Confidence Index 2025

POLAND'S RANK AND SCORE IN THE OFFSHORE CX CONFIDENCE INDEX 2025



Source: Gekko advisoryNOW based on Offshore CX Confidence Index 2025

CITIES



KRAKÓW



GDAŃSK



WROCLAW



POZNAŃ

Warsaw has been ranked first in Forbes' *European Cities of the Future: 10 Places to Visit in 2026*, highlighting the city's growing appeal as a leading European destination. Selected by European travel experts for its exceptional combination of atmosphere, walkability, rich cultural life, diverse gastronomy, safety, and overall ease of experience, Warsaw stands out as a city that successfully blends modern dynamism with historical character.

Source: Gekko advisoryNOW based on Forbes, European Cities of The Future

City	Segment	Overall	Human Capital	Cost Efficiency	Business Friendly	Economic Potential	FDI Strategy
Warsaw	Major	3	2	9	2	6	8
Kraków	Large	3	1	–	1	6	7
Poznań	Large	5	2	10	2	10	8
Wrocław	Mid-sized	1	1	–	1	2	6
Gdańsk	Mid-sized	6	–	–	3	8	–

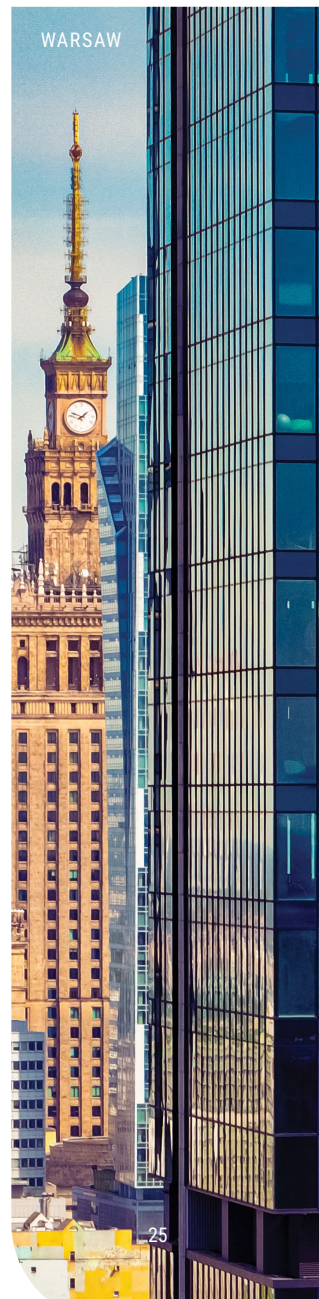
The latest *FDI Intelligence European Cities and Regions of the Future 2025* ranking highlights Poland's growing advantage as a market supported by several competitive urban centres rather than a single dominant location.

While Warsaw remains the country's primary gateway for international business, the stronger message is the performance of regional cities such as Kraków, Poznań, Wrocław and Gdańsk. Their presence across multiple ranking categories shows that investors can access talent, business-friendly environments and growth potential across different parts of the country.

This gives Poland a clear strategic advantage: companies can choose locations based on business needs rather than being limited to one major metropolitan area. Warsaw offers scale and corporate depth, Kraków and Wrocław stand out for talent-driven sectors, while Poznań and Gdańsk provide strong industrial, logistics and operational opportunities.

As investment strategies across Europe increasingly focus on resilience, flexibility and cost efficiency, Poland's network of high-performing cities strengthens its position as one of the region's most attractive multi-location investment destinations.

Source: Gekko advisoryNOW based on Financial Times, FDI Intelligence, European Cities and Regions of the Future 2025



WARSAW

Warsaw ranked 43rd in the World's Best Cities 2026 ranking by Resonance Consultancy, reflecting a balanced performance across key dimensions of urban attractiveness.

The ranking is based on a comprehensive methodology combining 46 metrics across categories such as livability, lovability, and prosperity, alongside perception data from over 21,000 respondents globally. It integrates both hard data and user-generated content from platforms like Google, Instagram, and TikTok, capturing not only economic performance but also the overall quality of urban experience.

Source: Gekko advisoryNOW based on Resonance, World's Best Cities, 2026



Wrocław and Warsaw ranked 4th and 5th respectively in The World's Most Walkable Cities in 2025 by Compare the Market, highlighting Poland's strong performance in urban accessibility.

The ranking is based on a composite index of eight factors, including access to services, availability of car-free areas, safety, public transport affordability, and commuting patterns, providing a comprehensive measure of walkability. Both cities achieved high scores due to a balanced combination of infrastructure, safety, and accessibility, reinforcing their position as pedestrian-friendly urban environments.

Source: Gekko advisoryNOW based on The Burrow, The World's Most Walkable Cities, 2025



A BUSINESS INSIDER'S PERSPECTIVE

Why It Is Worth Working with Poles

Wojciech Kryński

Managing Partner at Ground Frost

If I were asked about the key success factor of the Polish economic development phenomenon – I would find it awfully difficult to answer. Surely it was not the starting point – the Czechs and even Slovaks enjoyed a much better state of their economies at the outset. It was not any of the natural resources – our key resource – coal – became a liability rather than an asset for the economy.

But if I really were pressed for the answer, then having watched the development of this country over the past 36 years (including 28 actively in business) I would have to use the word “greed”. It has been this long standing slogan praised by Gordon Gekko, marvelously played by Michael Douglas in Wall Street. Yet I would use it in its better meaning – greed for a better life, greed for beauty, greed for freedom – all of those feelings have fueled the transformation.

Poles wanted their houses, towns, train stations and public toilets to look like in Germany – so they used the private and public funds to make those places look better

and keep them this way. And it was not an easy task. One of my ex-bosses who came to Poland in early 90's not really having a clue what communism was about, told me that for her the biggest crime communism committed in Poland was introducing an unprecedented amount of ugliness into everything in sight.

Poles wanted to have motorways like everywhere else in Europe – so over time they developed a financing mechanisms to streamline their construction leading to a fast growing infrastructure and increased mobility.

THE TRANSITION EFFECT

And now, despite an unsustainable energy mix, despite the war just outside Poland's borders, despite harsh political divide and demographic meltdown on the horizon, the economy is still one of the fastest growing in Europe. The only explanation

is still – greed. Not yet satisfied with what has been achieved, pushing forward regardless of rational arguments, trusting that if we coped with so much already – we will handle anything.

Poland is very far from what it used to be. The change had to come. In the streets you often hear foreign languages more often than Polish. The marketplace has become attractive not only to Ukrainian refugees and Colombian factory workers but also for IT professionals and managers from other EU countries.

Young Poles are accustomed to studying and later working in international environments, they connect well with non-Polish nationals and have enough language skills to ensure effective communication. There is still a lot of highly ambitious young people who aim big and who have enough confidence to believe they can achieve what they imagined for themselves.

**Poland is very far from what it used to be.
The change had to come.**

This leads to dynamic teams and corporate environments. The old attachment to bureaucracy, hierarchy and seniority now moves towards balanced teams with people actual status being based on skills and contributions rather than pure “name of the position”. An expatriate, who would have been considered unquestioned boss only 20 years ago, will no longer be assumed this way now.

Thanks to this shift excellence centres are now being located in Poland rather than just outsourcing centres. In fact very often pure outsourcing is being moved further – as Poland is no longer as cheap as it might have been in the past. But for key functions including analyses, decision making and top notch IT services Poland still wins by providing reasonable cost base and high class resources. It is also easy to get to and within the same Euro time zone.

A BETTER SERVICE

It is also due to the drive to catch up with the rest of Europe, that Poles do provide a better service. As the origin of many of Polish businessmen is starting from

their own small business, they still remember how difficult it is to win and retain a client. It is the marginal service or the marginal feeling you leave with your client that makes the difference. These values are passed on the staff who are therefore used to try a little bit harder. And this customer focus is a basic feature – not an add-on.

When talking about Polish employees one should never forget their key feature: creativity. Creativity in all aspects. It is usually for the employer to channel this feature to his benefit. But the potential is large. If you recruit well – you may gather a group of persons with the background of having to really struggle to get to where they are. And who consider this a success, or even better – the beginning of their success story. To get from a small town in the east of Poland to a knowledge based job in a big city requires discipline, persistence and courage. They had to learn some foreign language(s), get their education right and leave their comfort zone to live in a place with no family backing.

If you think of their stories – you will see that they know how to solve problems, sometimes very creatively. Now – it's the employer's turn to use it, challenge them and reap the benefits. Such employees contribute greatly but they expect both a challenge and a reward. Even within the public administration, which for a long time was quoted as being strikingly different to any business, due to their unapproachability and poor communication, things have changed. Over the past years they became more friendly and more eager to guide you through the maze of conflicting

laws rather than to just leave you alone and then try to fine you for your errors. Even for them – the general public became clients, which was a change highly anticipated.

CONCLUSION

So the question of whether it makes sense to set up operations in Poland does not really make sense nowadays. You have to be here because this is where magic happens. And you will surely not lose by using the local people and having them contribute to your business.

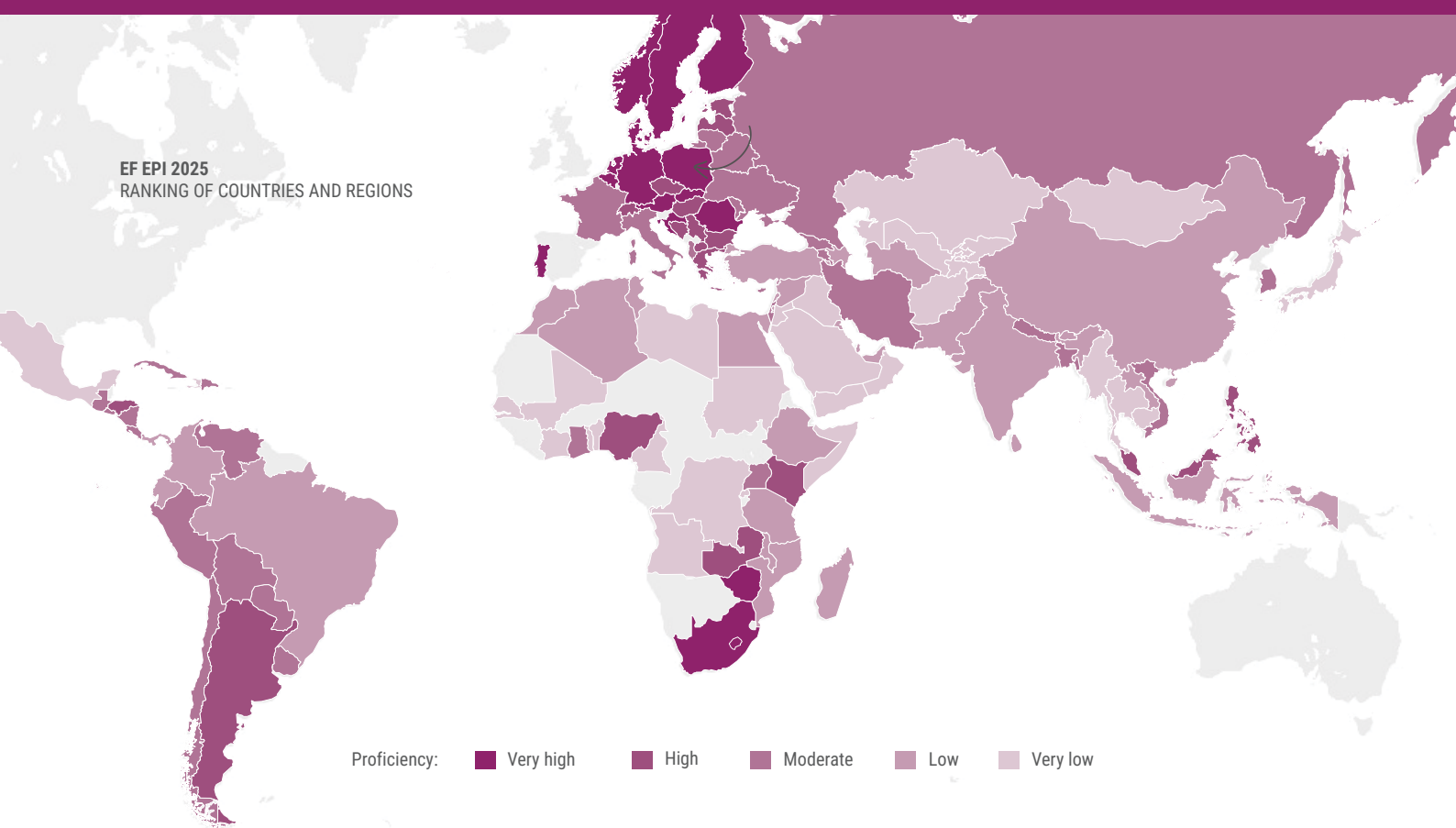
Yes – there are problems. Demography being the one quoted most often recently. The population structure changes dramatically fast. Young Poles enjoy their lives so much that they refuse to have children in the world of ever-growing expectations from parents. There is no clear solution as the immigration faces strong political objections. But so far the influx of Ukrainians (given their cultural proximity) and the homecoming of cohorts that once emigrated to Germany and the UK fill the gap. There is also visibly more temporary workers from other countries so despite the loud political noise – the economic reality prevails and work permits are issued whenever they are needed.

And what will happen later? Poles are used to coping without the help of the government. Many times they actually beg the government **not to** help and just let them do their jobs right.

The Polish attitude is to push through, expect problems and when they arise, just say “we’ll sort it out somehow”. The greed for better lives is still there... |

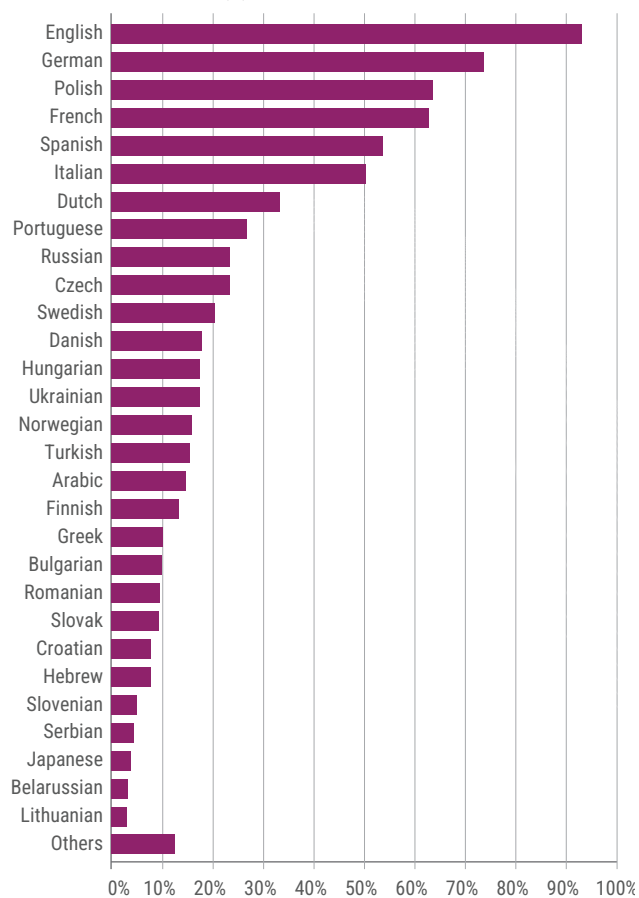
Thanks to this shift excellence centres are now being located in Poland rather than just outsourcing centres.

EF EPI 2025
RANKING OF COUNTRIES AND REGIONS



Source: Gekko advisoryNOW based on EF, English Proficiency Index, A Ranking of 123 Countries and Regions by English Skills, 2025

LANGUAGES USED IN BSS (%)



7

The average number of languages used in business services centers in Poland is 7.

English

The most popular language in which services are provided in Poland is English.

93.6%

93.6% of the BS centers use English when servicing clients.

Source: Gekko advisoryNOW based on ABSL, Business Service Sector in Poland 2023

Leadership & Organisational Culture

Entrepreneurial Culture and Business Mindset – As a Driver of Business Growth in GBS



Katarzyna Zalewska
Business Support Center Head at Bruker

What separates organisations that consistently innovate from those that merely manage? Rarely is it resources. Almost always, it is culture – and the mindset it produces. For shared services and GBS organisations, this distinction has never mattered more.

In every era of economic disruption, certain organisations thrive while others fade. The survivors share a common trait – not superior technology, not deeper pockets, but a way of thinking and operating that is fundamentally entrepreneurial. They build cultures where people feel ownership, embrace uncertainty, and treat every challenge as an invitation to create something better.

Entrepreneurial culture is not the exclusive territory of startups. It is a deliberate set of values, behaviours, and organisational habits that any business – large or small, new or established – can cultivate. The question is whether leadership is willing to make the structural and psychological investment it demands.

“Innovation is the specific instrument of entrepreneurship... the act that endows resources with a new capacity to create wealth.” – Peter Drucker, management consultant, educator and author

WHAT ENTREPRENEURIAL CULTURE ACTUALLY MEANS

The term is often misused. Entrepreneurial culture is not about ping-pong tables, unlimited leave, or flat hierarchies for their own sake. At its core, it describes an environment in which people think and act like owners – where they notice problems, propose solutions, take initiative, and feel genuinely accountable for outcomes. It manifests in how decisions are made, how failure is treated, how ideas move from conception to execution, and how people at every level relate to the broader mission of the organisation.

“We’re not particularly special, we’re just stretched. And that stretch forces us to think creatively, incubate new businesses, and add value beyond cost savings.” – Amanda Booker, VP Global Sales Operations & Payments, The Fork (TripAdvisor) – SSOW Autumn 2025, SSON

IN GBS & SSC

For GBS/ SSC organisations, this cuts to the heart of a long-standing identity question. SSCs were architected around process stability – documented procedures, control frameworks, SLA-driven performance management. These are genuine virtues. But they can produce cultures where deviation is risk, and where the incentive system rewards consistency over initiative. Entrepreneurial culture does not displace operational rigour – it sits alongside it, directing energy not just toward executing the current model well, but toward continuously questioning whether the model itself remains fit for purpose.

Cost reduction alone is now described as a 'deteriorating value proposition' for GBS organisations. The top priority for GBS leaders in 2024–2025 has shifted to being a strategic partner to the business – with supporting enterprise growth strategies and delivering digital transformation also rising sharply in the rankings. (Source: Deloitte Global Business Services Survey 2025; The Hackett Group 2024 Key Issues Study)

THE SIX PILLARS OF AN ENTREPRENEURIAL ORGANISATION

Organisations that successfully embed this culture share six defining characteristics. Each principle is universal, but in a shared services context, each carries its own specific texture.

- **Ownership mentality** – People act on problems without waiting for permission. In GBS: accountability for end-to-end outcomes, not just in-scope task completion.
- **Bias for action** – Ideas are tested quickly, with real feedback. In GBS: challenging how processes are defined, not just how efficiently they run.
- **Psychological safety** – Failure is data, not defeat. In GBS: post-mortems focus on learning, not compliance breach.
- **Customer obsession** – Every decision anchored in real value for those served. In GBS: understanding what stakeholders actually need, not just what they have asked for.
- **Continuous learning** – Curiosity is rewarded. In GBS: investment in analytics, technology, and commercial acumen beyond the immediate role.
- **Collaborative ambition** – Shared goals and healthy challenge coexist. In GBS: connecting SSC work to enterprise-level outcomes.

MINDSET BEFORE METHOD

Most organisations invest heavily in innovation methodology – design sprints, agile frameworks, innovation labs – while underinvesting in the mindset that makes those methods work. A sprint workshop with a risk-averse team produces risk-averse ideas. An agile framework run by people who fear failure produces cautious incrementalism, not transformation.

The entrepreneurial mindset is characterised by a comfort with ambiguity, a long-term orientation that tolerates short-term pain, genuine curiosity about how things could be done differently, and the resilience to persist when the first three attempts produce nothing useful.

Developing it across an organisation is not quick work. It requires hiring for it, modelling it at leadership level, and building systems that reinforce rather than punish it.

"We had built an incredible machine for doing the same things faster and cheaper. What we hadn't built was any appetite for asking whether we should be doing different things entirely."

– A sentiment widely expressed by GBS practitioners

In shared services, this means being honest about whether performance management, escalation culture, and process governance are quietly signalling to people that staying in their lane is the safest career choice. That signal – however unintentional – is the single greatest inhibitor of entrepreneurial thinking in an SSC context.

"Rather than talking cost per transaction, talk about quality, cycle time, and measurable impact. That helps build empathy and alignment with senior management." – Patric Somlo, GBS Leader – SSOW Autumn 2025, SSOW

RESEARCH FINDING – THE HACKETT GROUP 2024

Only 41% of companies believe their shared services organisation delivers tangible value (BCG, 2024). The Hackett Group's 2024 Key Issues Study identifies "delivering business insights through analytics" and "supporting enterprise growth strategies" as fast-rising priorities – signals that operational competence alone is no longer sufficient to justify the GBS model.

THE ROLE OF LEADERSHIP

Entrepreneurial culture cannot be delegated. It must be demonstrated. Leaders who talk about innovation while punishing failure, rewarding consensus, and gate-keeping decisions create cultures of conformity – regardless of what the company values document says. The most effective leaders of entrepreneurial organisations create conditions rather than solutions. They ask questions rather than providing answers. They celebrate the initiative behind a failed experiment. And they protect the people who challenge the status quo, even – especially – when it is uncomfortable.

Widely reported practitioner view:

"You cannot automate your way to strategic relevance. At some point, someone in the room has to be willing to say: here is what we think you need, and here is how we can help you get there."

IN GBS & SSC

GBS leaders who visibly challenge their own operating models – who reward the team member who identified a flawed process over the one who executed it flawlessly – send a signal that reaches every level of the organisation. Where a failed automation pilot triggers visible consequences, the message is clear: stay in your lane, don't take risks. The cost of that message – paid in foregone improvement, suppressed initiative, and talent attrition – rarely appears on a dashboard.

Shared by a GBS leader at a practitioner forum:
"The best thing I ever did was publicly celebrate a project that failed quickly and taught us something valuable. It changed the conversation about what we were in business to do."

SUSTAINING ENTREPRENEURIAL CULTURE AT SCALE

One of the great challenges of organisational growth is that the habits which fuel early success – speed, improvisation, informality – become liabilities as the business scales. The very processes introduced to manage complexity can, if poorly designed, smother the culture that created the growth in the first place.

Organisations that navigate this well do three things deliberately. First, they decentralise decision-making to the lowest viable level. Second, they invest in structured mechanisms for idea generation protected from short-term performance pressure. Third, they celebrate stories that reinforce the culture they want – not stories that celebrate compliance and predictability.

"Success is walking from failure to failure with no loss of enthusiasm" – Winston Churchill

IN GBS & SSC

The answer for shared services organisations is not to choose between operational excellence and entrepreneurial culture – it is to sequence them intelligently. Build protected space for innovation: dedicated time, ring-fenced resources, and governance that allows experimentation without exposing the core service to unacceptable risk. Establish clear boundaries between the stable operating core and the space where experimentation is actively encouraged – and manage the transition between the two deliberately.

RESEARCH FINDING – SSON STATE OF THE INDUSTRY 2026

52% of organisations are already shifting from transactional back-office activities toward core business support (up from 48% in 2025). Only 14% say this evolution is not on their agenda. GenAI adoption has risen from 10% in 2023 to over 80% experimenting by late 2024 – a shift that is restructuring what GBS is expected to deliver, and who it is expected to be.

Source: SSON State of the Shared Services & Outsourcing Industry 2026

FROM CULTURE TO COMPETITIVE ADVANTAGE

In markets where products can be copied in months and technology advantages erode in years, culture is one of the few genuinely durable competitive advantages available to any organisation. A business that builds the habit of questioning, creating, and adapting will consistently outperform one that merely executes – no matter how efficiently.

Entrepreneurial culture is not a soft concern or an HR programme. It is a strategic asset, built deliberately, protected fiercely, and compounded over time. The language of shared services has been shifting for years – from cost centre to service centre, from service centre to business partner, from business partner to value creator. But language only becomes real when it is matched by a cultural shift. The organisations making this transition are doing so because they have built cultures where people think differently about the work they do, the stakeholders they serve, and the contribution they can make.

"The best way to predict the future is to create it."
– Peter Drucker, management consultant, educator and author

That is, ultimately, what entrepreneurial culture means – in any industry, and in shared services above all. Not disruption for its own sake. Not the abandonment of the rigour that makes shared services credible. But a fundamental conviction, built into how the organisation thinks and behaves, that the current state is always improvable – and that the people closest to the work are often best placed to know how. The GBS organisations that will matter in ten years are the ones building cultures of curiosity and ownership today. Everything else can be bought. Culture has to be grown. |

Polish companies have achieved a strong position in the latest Digital Champions CEE 2025 ranking, which highlights the 100 most valuable technology firms from Central and Eastern Europe. According to the report, Poland plays a leading role in the regional tech ecosystem, with 39 Polish companies included in the list and a combined valuation of around USD 43 billion, accounting for a significant share of the total market value in the ranking.

In addition, Polish firms are strongly represented among the top performers in the region, with companies such as InPost and Allegro ranked among the highest-valued technology leaders. The results confirm the growing importance of Poland as a key hub for innovation, especially in sectors such as e-commerce, SaaS, and digital services.

1	Wise	Estonia	Wise is a money transfer service allowing private individuals and businesses to send money abroad without hidden charges.
2	UiPath	Romania	UiPath is a global software company that is developing a platform for robotic process automation (RPA).
3	Allegro	Poland	Allegro is one of the largest e-commerce platforms in Europe.
4	Bolt	Estonia	Bolt is transportation platform providing ride-hailing, micro mobility and food delivery services.
5	InfoBip	Croatia	InfoBip specialises in omni-channel engagement powering a range of messaging channels, tools, and solutions for advanced customer engagement.
6	InPost	Poland	InPost is a leading Polish provider of logistics services who introduced the first network of self-service parcel lockers and streamlined the processes of parcel delivery and collection.
7	Vinted	Lithuania	Vinted is an online marketplace for second-hand clothes.
8	Rimac	Croatia	Rimac manufactures electric cars and provides full technology solutions to global automotive manufacturers.
9	CD Projekt	Poland	CD Projekt specialises in the development of cutting-edge interactive entertainment (e.g. Cyberpunk, The Witcher) and worldwide digital distribution of video games (GOG).
10	Productboard	Czechia	Productboard is a product management system that helps organisations get the right products to market faster.

Source: Gekko advisoryNOW based on digitalpoland.org

East Capital Awards 2025 honours *Diagnostyka*



Diagnostyka, Poland's leading medical diagnostics provider, was recognised with the East Capital Best IPO Award 2025 as one of the standout listings across emerging markets, where this year's winners span Poland, Brazil, Egypt, Mexico and Peru and highlight companies driving progress through innovation, governance and sustainable growth.

The award reflects Diagnostyka's strong structural position and growth profile, with sustained double-digit expansion over the long term supported by scalable operations and selective M&A. Since its February 2025 IPO, the company has delivered a strong market performance, with the share price up 98%, underscoring both solid execution and continued investor appetite.

Source: Gekko advisoryNOW based on eastcapital.com

Beyond Talent Supply: Poland as a Mature Skills Ecosystem



Katarzyna Piotrowska
Co-Founder at sourcingNOW

For many years, Poland has consistently strengthened its position as a skills-based market. A high level of education, a well-developed academic ecosystem, and broad access to specialists have made the country one of Europe's key destinations for the development of operational centers, shared services, and advanced business functions.

The scale of this market is already significant: more than 1,700 business services centers operate in Poland, employing close to 2 million specialists, placing the country among the leading locations for operational investments in Europe (*ABSL data*). Human capital remains a central factor in investors' location analyses. Poland fits well into this trend, offering not only access to talent but also **an environment capable of supporting its long-term development**. However, the way the labor market is perceived today does not always reflect its full potential.

The Polish labor market offers much more than just a supply of young professionals. Attention is often focused on those entering the workforce – seen as mobile, technologically well-prepared, and ready to operate in dynamic, international structures. This is confirmed by data from Statistics Poland (GUS), showing that over 40% of people aged 25–34 hold higher education degrees, while the education system supplies the market each year with over a million students and one of the highest numbers of technical graduates in the EU.

At the same time, there is another group that increasingly determines organizational stability and efficiency – **experienced professionals**. They have built

organizational structures from the ground up and led companies through successive phases of growth, as well as economic and regulatory transformations. Their capabilities go far beyond technical expertise, encompassing critical skills such as anticipating the consequences of decisions and managing operational complexity. It is precisely this combination of competence and experience that defines one of the key characteristics of today's Polish labor market. A market that not only supplies talent but also **accumulates experience gained from operating in a rapidly changing environment**.

In Poland, there can be observed positive effects of **inter-generational collaboration**, where professionals at different stages of their careers complement rather than compete with one another. Younger employees bring speed, flexibility, and a natural ability to adapt to new technologies, while experienced specialists provide stability, risk assessment, and operational continuity.

It is worth noting that nearly half of Poland's active workforce consists of people aged 45 and above, and their employment rate is expected to continue growing. This means that experience is a real foundation of the local labor market, and when combined with younger talent, companies achieve the best outcomes. **For investors, this translates into access to balanced teams capable of both rapid scaling and maintaining quality over the long term.**

The ability to **continuously learn** is another key element of Poland's potential. A strong educational foundation is important, but real value emerges in practice, through the willingness to develop skills in response to technological and market changes. This is particularly evident in areas such as digitalization and process automation, the development of AI-based solutions, and rapid adaptation

For investors, this translates into access to balanced teams capable of both rapid scaling and maintaining quality over the long term.

to new operating models and tools. This is also reflected in the data – according to Eurostat and industry reports (ABSL, Polish Economic Institute), the number of IT specialists in Poland already exceeds half a million, making it one of the largest digital talent markets in the region.

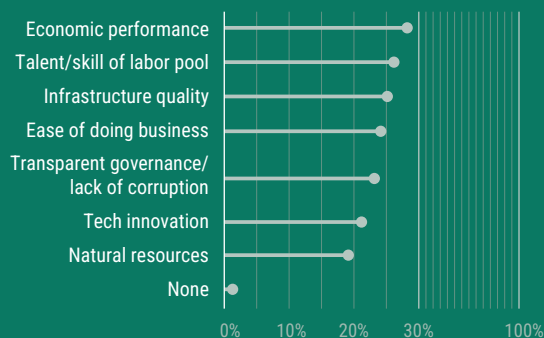
Importantly, this adaptability is not limited to a single age group, but it spans the entire workforce. This increases the market's flexibility and resilience to change. For potential investors, it means access to capabilities that evolve alongside business and market needs.

The Polish labor market also stands out for its **flexibility in employment models**. Alongside traditional employment contracts, project-based models and interim cooperation are becoming increasingly important. Over 2 million people in Poland run micro-enterprises, the vast majority of which are sole proprietorships (GUS data). This flexibility enables organizations to build stable teams while also quickly supplementing skills during periods of growth and effectively managing costs and resources. From an investor's perspective, this provides greater operational predictability and responsiveness to changing market conditions.

Special attention should be given to **experienced experts aged 45+**, a group whose potential remains underutilized. These mature professionals bring high levels of competence, professional stability, and a continued willingness to learn and develop. They demonstrate strong accountability and are increasingly open to new working models. Their role in the market is evolving from narrow-domain experts to strategic partners supporting organizations in key moments, such as business transformations, scaling processes, and building new structures and functions. In many cases, they are also responsible for maintaining continuity of expertise and enabling effective knowledge transfer across generations. As business processes become more complex, the pressure for fast decision-making increases. In such conditions, experience gains particular importance. While technical and digital skills remain essential, the ability to assess risk and integrate multiple perspectives becomes increasingly critical in moments requiring rapid response. This is where experienced professionals deliver real value to organizations.

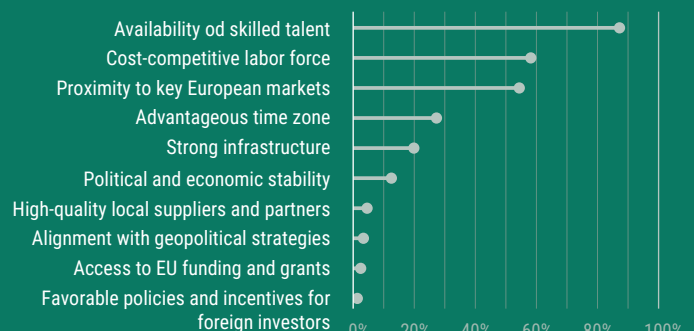
The strength of Poland's labor market lies not only in the number of available specialists or their formal education levels. What truly matters is its structure built on generational diversity, different career stages, and flexible working models. For investors, this means access to an environment that supports scalable growth, ensures operational continuity, and enables adaptation to changing market conditions. Poland is increasingly emerging not just as a talent supply market, but as **a mature ecosystem of skills, experience, and flexibility**. It is precisely this combination that underpins its long-term competitive advantage. |

REASONS FOR INVESTING IN POLAND



Source:Gekko advisoryNOW based on Kearney FDI Confidence Index 2025

THE MAIN FACTORS THAT MAKE POLAND AN ATTRACTIVE DESTINATION FOR SHORING OF ACTIVITIES

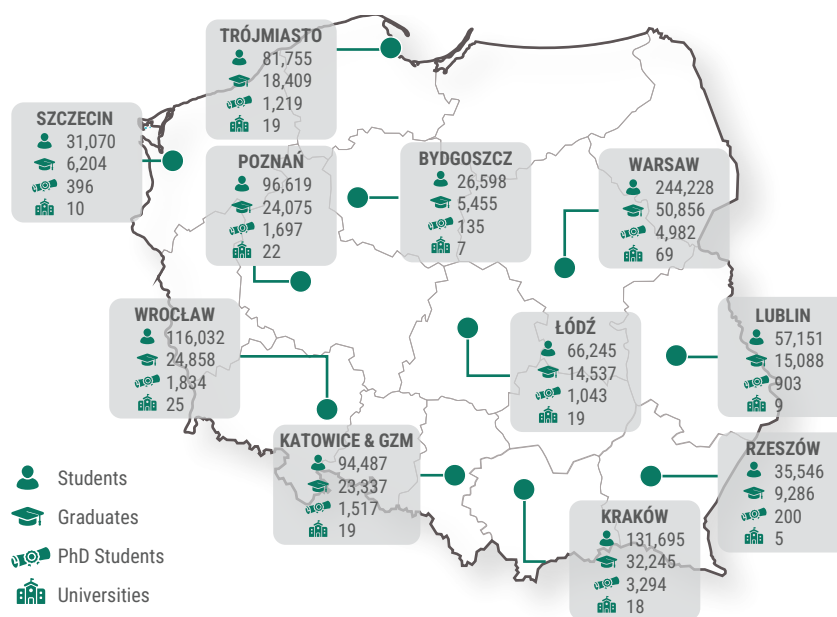


Source:Gekko advisoryNOW based on ABSL, Business Services Sector in Poland 2025

Poland's key competitive advantage lies in its highly skilled workforce, technical expertise, and quality education, which attract foreign investors for both business expansion and shoring, while cost competitiveness and proximity to major European markets further enhance its appeal.

Educational potential

Poland's strong educational ecosystem, producing hundreds of thousands of graduates annually – particularly in STEM, IT, engineering, finance, and R&D – provides a stable and scalable talent pool for knowledge-intensive and modern business services, enabling the country to sustain long-term growth in technology and innovation-driven sectors.

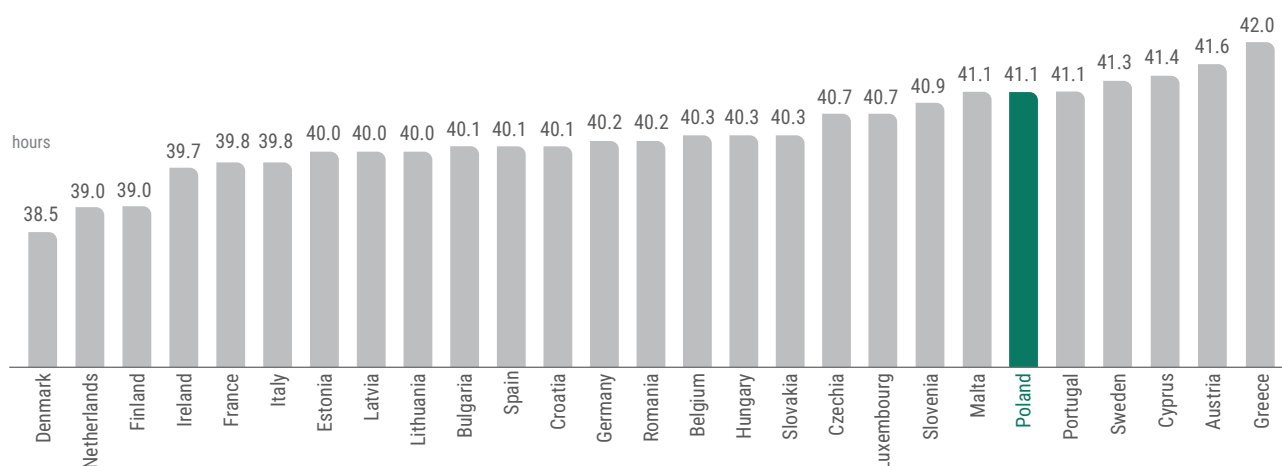


Source: Gekko advisoryNOW based on ABSL, Business Services Sector in Poland 2025

People in Poland continue to work longer hours than the EU average, with a weekly average of **41.1 hours in 2025**, placing the country consistently above the European benchmark. This positions Poland closer to economies such as Austria, Sweden or Portugal, where working time remains relatively high compared to Western Europe.

At the same time, the spread across the EU is surprisingly narrow, with most countries clustering around the 39–42 hour range. This suggests that differences in working time are less about extreme contrasts and more about subtle variations in labour market structure and productivity models across Europe. In this context, Poland appears not as an outlier, but as part of a broader “high-working-time” cluster within the EU.

AVERAGE WEEKLY WORKING TIME 2025



Source: Gekko advisoryNOW based on Eurostat

TAX & LEGAL ASPECTS

Katarzyna Jessa
Barrister at Gekko TAXENS

TAX ASPECTS

Personal Income Tax (PIT)

Employers in Poland are required to calculate and withhold income tax advances on salaries and other employment related to remuneration. Employers are required to incur costs of social insurance contributions (employer's part). The minimum base on which contributions are calculated in 2026 is PLN 4,806 (approx. 1,129.89 EUR). In Poland there are relief options for new and small entrepreneurs. If the relief for starting a business is applicable, for 6 months the entrepreneur will only pay health insurance contributions. If applicable, contributions on a preferential base for 24 months can be applied resulting in contributions for the full 24 months on the declared amount, but no less than 30% of the minimum salary. Minimum gross monthly wage in Poland amounts to 4,806 PLN gross in 2026 (approx. EUR 1,129.89). As of April 2026, no increase is expected this year.

Tax rates in Poland		
12%	Income not exceeding 120,000 PLN (28,224 EUR) in a given tax year	The rate is calculated as 12% of the base less the amount decreasing tax of 3,600 PLN
32%	Income exceeding 120,000 PLN (28,224 EUR) in a given tax year	The rate is calculated as 10,800 PLN + 32% excess over 120,000 PLN
19%	Capital gains (including dividend and interest income)	
4%	Income exceeding 1 million PLN (235,200 EUR)	The rate of the solidarity tax is calculated as 4% on the excess of 1 million PLN

Social Insurance contributions (SIC)			
Insurance type	Assessment base	Allocation of contribution cost	
		Employer	Employee
Pension	Gross salary	9.76%	9.76%
Disability	Gross salary	6.5%	1.5%
Sickness	Gross salary	–	2.45%
Accident	Gross salary	0.67%–3.33%	–
Health	Gross salary minus SIC	–	9%
Labour Fund	Gross salary	2.45%	–
Guaranteed Employee Benefits Fund	Gross salary	0.10%	–

Minimum hourly wage (approx. EUR 7.29), as of April 2026 31.40 PLN (approximately EUR 7.29). In Poland, the personal income tax free amount is PLN 30,000 (approx. EUR 7,056). Polish tax residents pay PIT on their worldwide income. Non-residents are subject to Polish PIT on their Polish-sourced income only.

LEGAL ASPECTS

Labour regulations in Poland

General economic data

- Sex ratio total population: 106 females per 100 males
- Total population at working age (15–89 years): 59.0%
- Economically active persons in millions: 17.9 (women employment rate: 50.9%)

Notice periods

- Employment contract for a trial period: 3 working days (for the trial period up to 2 weeks), 1 week (for the trial period over 2 weeks and less than 3 months), 2 weeks (for the trial period of 3 months)
- Employment contracts for a fixed-term and indefinite period: 2 weeks (regular employment less than 6 months), 1 month (regular employment of at least 6 months and less than 3 years), 3 months (regular employment of at least 3 years)

Notice period counted in:

- days starts from the day following the submitting day.
- weeks starts on the 1st Sunday after handing in the notice and ends on Saturday. It must cover a full week or two weeks.
- months starts on the 1st day of the month following the month when the notice has been submitted and ends on the last day of the month.

Social charges

Gross salary (incl. bonuses) multiply by approx. 1.2.

Sick leaves

Employees are entitled to 80% of the regular gross salary.

Sick leave during a pregnancy

Entitlement to 100% of the regular gross salary.

Sick leave as a result of an accident on the way to or from work

Entitlement to 100% of the regular gross salary.

Maternity leave

20 weeks with 100% salary + 41 weeks with 70% of basis for calculating the benefit (or 81.5% of the benefit amount for the entire period, provided that the relevant application is submitted within 21 days of the birth).

Basis of employment

The employment contracts based on the labour law can have one of the following written forms:

- **Contract for a trial period that may not exceed 3 months.** A trial period employment contract shall be concluded for a period not exceeding: 1 month – in the case of the intention to conclude a contract of employment for a fixed term of less than 6 months; 2 months – in the case of the intention to conclude a fixed-term contract of employment of at least 6 months and less than 12 months
- **Contract for a definite period (fixed-term contract)** – up to 3 contracts with 1 employee with a maximum total period of up to 33 months are allowed but e.g. in case of the contracts concluded for a definite period of time to substitute another employee during his justified absence at work the above limitations do not apply (substitution contracts), exceptions are also provided in the case of contracts for a term of office, in the context of seasonal and occasional work, and if there are objective reasons on the part of the employer, or
- **Contract for an indefinite period (permanent contract)**

Flexible forms of work / employment: temporary contract / interim job, lending workers, civil contracts, self-employment, job leasing, job sharing, specific-task contract, mandate contract, B2B

Note to flexible form of work / employment: Civil law contracts, particularly contracts of mandate and B2B collaborations, are increasingly subject to inspections by the National Labor Inspectorate (PIP), which has recently been granted expanded inspection powers. If it is determined that a given form of cooperation meets the characteristics of an employment relationship, the State Labor Inspectorate may initiate a challenge to it, and courts may consequently recognize it as an employment contract. Such cases may become increasingly common in light of recent changes and the reform of the State Labor Inspectorate's powers.

Working time

- It may not generally exceed 8 hours per day and an average of 40 hours per an average five-day working week within an adopted settlement period not exceeding 4 months
- 8 hours of overtime is allowed per week; the total number of overtime may not exceed 150 hours in the calendar year Minimum salary
- Labour contracts: PLN 4,806 gross monthly in 2026; As of April 2026, no increase is expected this year.
- Civil contracts: PLN 31.40 gross per hour in 2026; As of April 2026, no increase is expected this year.
- An employee is entitled to an annual uninterrupted paid holiday (minimum 14 calendar days).
- The yearly duration of the holiday depends on the total time of the employee's current and previous employment (the period of tertiary education (8 years) is included in the total time of employment)– 20 days for employees employed for less than 10 years and – 26 days for employees employed for at least 10 years.

Note regarding annual leave: As of January 1, 2026, a reform of the Labor Code came into effect in Poland, expanding the list of periods counted toward length of service. Under the new regulations, length of service includes not only employment under an employment contract but also certain forms of professional activity, such as: performance by a natural person of a contract of mandate or another service contract to which the provisions on contracts of mandate apply, performance by a natural person of an agency contract, a natural person acting as a collaborator with a person performing the contracts referred to in points 1 and 2, membership in an agricultural production cooperative, membership in a farmers' circle cooperative.

This change means that periods of employment under the above arrangements are taken into account when calculating length of service, which may affect, among other things, the right to extended annual leave (26 days after 10 years of service).

Allowances for overtime work and night-time work

- Overtime work at night, on Sundays and official holidays, on a day off granted to an employee in lieu of work on a Sunday or a public holiday, in accordance with the employee's applicable work schedule: 100% of remuneration in addition to regular remuneration (overtime allowance)

- Overtime work on any other day: 50% of remuneration in addition to regular remuneration
- Night-time work: 20% of the hourly rate of pay calculated on the basis of the minimum remuneration for work in addition to regular remuneration

Employees' rights connected with parenthood

- **Maternity leave:** from 20 weeks (one child in one birth) to 37 weeks (five and more children in one birth)
- **Parental leave:** up to 41–43 weeks or up to 82–86 weeks – if the employee combines parental leave with work for the employer granting the leave.
- **Paternity leave:** up to 2 weeks. The time for the father to take this leave can only be taken by the time the child turns 12 months old or 12 months after the date on which the adoption order becomes final, and no later than the child's 14th birthday and may be split into two parts lasting 1 week or used at one time.
- **Childcare leave:** up to 36 months in total and is, as a rule, unpaid. Childcare leave is granted to employees who have been employed for at least 6 months. This leave can be used until the end of the calendar year in which their child reaches the age of 6.

Transfer of employees from local companies to the SSC

- **SSC as the separate employer:** In case of the transfer of an organised part of the establishment to the new employer, the former and the new employer shall be jointly and severally liable for the duties resulting from the employment relationship before the transfer.
- **Secondment of employees to Poland from abroad:** Delegation letter/other legal base for the secondment, work permit and residence permit issues (separate provisions for the EU residents), National Labour Inspectorate (PIP) notification, Appointment of a person to act as an intermediary between the National Labour Inspectorate (PIP) and the seconding employer and to send and receive documents or notifications – staying in the territory of Poland during the period of secondment, working conditions and safety at work rights of the seconded employees, retention of the documents relating to the employment of a seconded employee in the territory of Poland.



As an Agency, we make sure that Poland is perceived as a stable country open to modern technologies and innovations, and at the same time attractive to investors who create high-quality, advanced jobs – driving the development of a knowledge-based economy. ”

Paweł Pudłowski
PAIH's Deputy Chairman

Source: <https://www.paih.gov.pl/en/news/paihs-record-breaking-half-year>

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